

INTERNAL REVENUE SERVICE  
P. O. BOX 2508  
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date:

**JUN 24 2013**

AMERICA IS NOT STUPID INC  
C/O EUGENE G PEEK III  
501 RIVERSIDE AVE STE 601  
JACKSONVILLE, FL 32202

Employer Identification Number:  
45-2442108

DLN:

17053125302042

Contact Person:

FAYE NG

ID# 31290

Contact Telephone Number:

(877) 829-5500

Accounting Period Ending:

December 31

Form 990 Required:

Yes

Effective Date of Exemption:

May 26, 2011

Contribution Deductibility:

No

Addendum Applies:

Yes

Dear Applicant:

We are pleased to inform you that upon review of your application for tax-exempt status we have determined that you are exempt from Federal income tax under section 501(c)(4) of the Internal Revenue Code. Because this letter could help resolve any questions regarding your exempt status, you should keep it in your permanent records.

Please see enclosed Publication 4221-NC, Compliance Guide for Tax-Exempt Organizations (Other than 501(c)(3) Public Charities and Private Foundations), for some helpful information about your responsibilities as an exempt organization.

Contributions to you are not deductible by donors under section 170(c)(2) of the Code.

We have sent a copy of this letter to your representative as indicated in your power of attorney.

Sincerely,



Kenneth Corbin  
Acting Director, Exempt Organizations

Enclosure: Publication 4221-NC

AMERICA IS NOT STUPID INC

Enclosed with this letter is an educational booklet about the various tax law requirements applicable to section 501(c)(4) organizations. Additional information about these requirements is available at [www.irs.gov/charities](http://www.irs.gov/charities). For example, as discussed in pages 3-5 of the enclosed Pub 4221-NC, section 501(c)(4), organizations may attempt to influence the selection, nomination, election or appointment of an individual to a federal, state, or local public office (political campaign activity). However, political campaign activity does not further a section 501(c)(4) exempt purpose and, together with all other non-exempt activity, cannot be the organization's primary activity.

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P. O. BOX 2508  
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date: **JUN 24 2013**

AMERICA IS NOT STUPID INC  
C/O DANA LIPP  
2728 N HARWOOD ST 500 WINSTEAD BLDG  
DALLAS, TX 75201

Employer Identification Number:  
45-2442108  
DLN:  
17053125302042  
Contact Person:  
FAYE NG ID# 31290  
Contact Telephone Number:  
(877) 829-5500  
Accounting Period Ending:  
December 31  
Form 990 Required:  
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Enclosure: Publication 4221-NC

Letter 948 (DO/CG)

AMERICA IS NOT STUPID INC

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P. O. BOX 2508  
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date:

**JUN 24 2013**

AMERICA IS NOT STUPID INC  
C/O RENAE DUNCAN  
6850 AUSTIN CENTER BLVD #180  
AUSTIN, TX 78731-3129

Employer Identification Number:  
45-2442108

DLN:

17053125302042

Contact Person:

FAYE NG

ID# 31290

Contact Telephone Number:

(877) 829-5500

Accounting Period Ending:

December 31

Form 990 Required:

Yes

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**User Fee for Exempt Organization  
Determination Letter Request**

▶ **Attach this form to determination letter application.**  
(Form 8718 is NOT a determination letter application.)

For  
IRS  
Use  
Only

OMB No. 1545-1798

Control number

Amount paid **850**

User fee screener

1 Name of organization

**AMERICA IS NOT STUPID, INC.**

2 Employer Identification Number

**45**

**2442108**

**Caution.** Do not attach Form 8718 to an application for a pension plan determination letter. Use Form 8717 instead.

**3 Type of request**

Fee

a ☐ Initial request for a determination letter for:

- An exempt organization that has had annual gross receipts averaging not more than \$10,000 during the preceding 4 years or
- A new organization that anticipates gross receipts averaging not more than \$10,000 during its first 4 years ▶ **\$400**

**Note.** If you checked box 3a, you must complete the *Certification* below.

**Certification**

I certify that the annual gross receipts of

name of organization

have averaged (or are expected to average) not more than \$10,000 during the preceding 4 (or the first 4) years of operation.

Signature ▶

Title ▶

*President*

b ☒ Initial request for a determination letter for:

- An exempt organization that has had annual gross receipts averaging more than \$10,000 during the preceding 4 years or
- A new organization that anticipates gross receipts averaging more than \$10,000 during its first 4 years . ▶ **\$850**

c ☐ Group exemption letters

▶ **\$3,000**

**Instructions**

The law requires payment of a user fee with each application for a determination letter. The user fees are listed on line 3 above. For more information, see Rev. Proc. 2009-8; 2009-1 I.R.B. 229, or latest annual update.

Check the box or boxes on line 3 for the type of application you are submitting. If you check box 3a, you must complete and sign the certification statement that appears under line 3a.

Attach to Form 8718 a check or money order payable to the "United States Treasury" for the full amount of the user fee. If you do not include the full amount, your application will be returned. Attach Form 8718 to your determination letter application.

Generally, the user fee will be refunded only if the Internal Revenue Service declines to issue a determination.

**Where To File**

Send the determination letter application and Form 8718 to:

Internal Revenue Service  
P.O. Box 12192  
Covington, KY 41012-0192

**Who Should File**

Organizations applying for federal income tax exemption, other than Form 1023 filers. Organizations submitting Form 1023 should refer to the instructions in that application package.

**Paperwork Reduction Act Notice.** We ask for the information on this form to carry out the Internal Revenue laws of the United States. If you want your organization to be recognized as tax-exempt by the IRS, you are required to give us this information. We need it to determine whether the organization meets the legal requirements for tax-exempt status.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating

to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. The rules governing the confidentiality of Form 8718 are covered in section 6104.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is 5 minutes. If you have comments concerning the accuracy of this time estimate or suggestions for making this form simpler, we would be happy to hear from you. You can write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224. Do not send this form to this address. Instead, see *Where To File* above.



TB

17053125302042

Form **1024**

(Rev. September 1998)

Department of the Treasury  
Internal Revenue Service**Application for Recognition of Exemption  
Under Section 501(a)**

OMB No. 1545-0057

If exempt status is approved,  
this application will be open  
for public inspection.Read the instructions for each Part carefully. **A User Fee must be attached to this application.**

If the required information and appropriate documents are not submitted along with Form 8718 (with payment of the appropriate user fee), the application may be returned to the organization.

**Complete the Procedural Checklist on page 6 of the instructions.****Part I. Identification of Applicant** (Must be completed by all applicants; also complete appropriate schedule.)

Submit only the schedule that applies to your organization. Do not submit blank schedules.

Check the appropriate box below to indicate the section under which the organization is applying:

- a ☐ Section 501(c)(2)—Title holding corporations (Schedule A, page 7)
- b ☒ Section 501(c)(4)—Civic leagues, social welfare organizations (including certain war veterans' organizations), or local associations of employees (Schedule B, page 8)
- c ☐ Section 501(c)(5)—Labor, agricultural, or horticultural organizations (Schedule C, page 9)
- d ☐ Section 501(c)(6)—Business leagues, chambers of commerce, etc. (Schedule C, page 9)
- e ☐ Section 501(c)(7)—Social clubs (Schedule D, page 11)
- f ☐ Section 501(c)(8)—Fraternal beneficiary societies, etc., providing life, sick, accident, or other benefits to members (Schedule E, page 13)
- g ☐ Section 501(c)(9)—Voluntary employees' beneficiary associations (Parts I through IV and Schedule F, page 14)
- h ☐ Section 501(c)(10)—Domestic fraternal societies, orders, etc., not providing life, sick, accident, or other benefits (Schedule E, page 13)
- i ☐ Section 501(c)(12)—Benevolent life insurance associations, mutual ditch or irrigation companies, mutual or cooperative telephone companies, or like organizations (Schedule G, page 15)
- j ☐ Section 501(c)(13)—Cemeteries, crematoria, and like corporations (Schedule H, page 16)
- k ☐ Section 501(c)(15)—Mutual insurance companies or associations, other than life or marine (Schedule I, page 17)
- l ☐ Section 501(c)(17)—Trusts providing for the payment of supplemental unemployment compensation benefits (Parts I through IV and Schedule J, page 18)
- m ☐ Section 501(c)(19)—A post, organization, auxiliary unit, etc., of past or present members of the Armed Forces of the United States (Schedule K, page 19)
- n ☐ Section 501(c)(25)—Title holding corporations or trusts (Schedule A, page 7)

POSTMARK

RECEIVED

APR 30 '12

MAY 02 '12

CINCINNATI  
SERVICE CENTER

1a Full name of organization (as shown in organizing document) <b>AMERICA IS NOT STUPID, INC.</b>		2 Employer identification number (EIN) (if none, see <b>Specific Instructions</b> on page 2) <b>45 : 2442108</b>
1b c/o Name (if applicable) <b>EUGENE G PEEK III</b>		3 Name and telephone number of person to be contacted if additional information is needed  ( )
1c Address (number and street) <b>501 RIVERSIDE AVE</b>	Room/Suite <b>601</b>	
1d City, town or post office, state, and ZIP + 4 If you have a foreign address, see <b>Specific Instructions</b> for Part I, page 2. <b>JACKSONVILLE, FL 32202</b>		
1e Web site address <b>www.americaisnotstupid.com</b>	4 Month the annual accounting period ends <b>DECEMBER</b>	5 Date incorporated or formed <b>05/26/2011</b>

6 Did the organization previously apply for recognition of exemption under this Code section or under any other section of the Code? ☐ Yes ☒ No  
If "Yes," attach an explanation.7 Has the organization filed Federal income tax returns or exempt organization information returns? ☐ Yes ☒ No  
If "Yes," state the form numbers, years filed, and Internal Revenue office where filed.

8 Check the box for the type of organization. ATTACH A CONFORMED COPY OF THE CORRESPONDING ORGANIZING DOCUMENTS TO THE APPLICATION BEFORE MAILING.

- a ☒ Corporation— Attach a copy of the Articles of Incorporation (including amendments and restatements) showing approval by the appropriate state official; also attach a copy of the bylaws.
- b ☐ Trust— Attach a copy of the Trust Indenture or Agreement, including all appropriate signatures and dates.
- c ☐ Association— Attach a copy of the Articles of Association, Constitution, or other creating document, with a declaration (see instructions) or other evidence that the organization was formed by adoption of the document by more than one person. Also include a copy of the bylaws.

If this is a corporation or an unincorporated association that has not yet adopted bylaws, check here ☐

I declare under the penalties of perjury that I am authorized to sign this application on behalf of the above organization, and that I have examined this application, including the accompanying schedules and attachments, and to the best of my knowledge it is true, correct, and complete.

PLEASE  
SIGN  
HERE

(Signature)

Miguel Gutierrez President

(Type or print name and title or authority of signer)

09-08-12

(Date)

For Paperwork Reduction Act Notice, see page 5 of the instructions.

Cat. No. 12343K

17152012125001



**Part II. Activities and Operational Information (Must be completed by all applicants)**

---

- 1 Provide a detailed narrative description of all the activities of the organization—past, present, and planned. Do not merely refer to or repeat the language in the organizational document. List each activity separately in the order of importance based on the relative time and other resources devoted to the activity. Indicate the percentage of time for each activity. Each description should include, as a minimum, the following: (a) a detailed description of the activity including its purpose and how each activity furthers your exempt purpose; (b) when the activity was or will be initiated; and (c) where and by whom the activity will be conducted.

**AMERICA IS NOT STUPID, INC. IS A GRASSROOTS ADVOCACY ORGANIZATION WHICH SHARES A COMMITMENT TO INDIVIDUAL LIBERTY, LIMITED GOVERNMENT, FREE ENTERPRISE, AND SUPPORT FOR THE ENGINE THAT DRIVES OUR ECONOMY - SMALL BUSINESS. WE BELIEVE THAT THE ELECTORATE SHOULD BE FULLY INFORMED BEFORE THEY VOTE. OUR MISSION IS TO ASSIST IN CLARIFYING THE DEBATE OVER DIFFERENT VIEWS FOR OUR POLITICAL AND ECONOMIC FUTURE, TO EDUCATE VOTERS ON HOW CONTRASTING VISIONS WILL SHAPE OUR FUTURE, AND TO GIVE CITIZENS THE PROPER INFORMATION TO HELP THEM HOLD LAWMAKERS AND OFFICE-SEEKERS ACCOUNTABLE.**

**OUR ACTIVITIES TO EDUCATE THE PUBLIC WILL OCCUR ON AN ON-GOING BASIS AND WILL INCLUDE A WEBSITE WHERE THE GENERAL PUBLIC CAN OBTAIN INFORMATION ABOUT PERTINENT BILLS AND LEGISLATION AT STATE AND NATIONAL LEVELS AND ABOUT ISSUES THAT AFFECT THE GENERAL WELFARE OF OUR CITIZENS.**

**ACTIVITIES TO EDUCATE THE ELECTORATE WILL INCLUDE ISSUE FOCUSED RADIO AND TELEVISION ADVERTISING, NEWSPAPER ADVERTISING, AND THE USE OF SOCIAL MEDIA LIKE FACEBOOK AND TWITTER. IN ADDITION, WE WILL WORK WITH ELECTED OFFICIALS AND EXISTING COMMUNITY COALITIONS TO SUPPORT PRO-BUSINESS ISSUES AND TO RECRUIT GRASSROOTS ACTIVISTS WHO ADVOCATE FOR A PRO-BUSINESS AGENDA.**

- 
- 2 List the organization's present and future sources of financial support, beginning with the largest source first.

**CONTRIBUTIONS**

---

**Part II. Activities and Operational Information (continued)**

**3** Give the following information about the organization's governing body:

<b>a</b> Names, addresses, and titles of officers, directors, trustees, etc.	<b>b</b> Annual compensation
<p><b>M. A. GUTIERREZ - PRESIDENT, SECRETARY/TREASURER</b></p> <p><b>R. A. JONES</b></p> <p><b>R. B. JONES</b></p> <p><b>K. A. PEREZ</b></p> <p><b>ADDRESS FOR ALL OF ABOVE: 501 RIVERSIDE AVENUE, SUITE 601</b></p> <p><b>JACKSONVILLE, FL 32202-4937</b></p>	<p><b>0</b></p> <p><b>0</b></p> <p><b>0</b></p> <p><b>0</b></p>

**4** If the organization is the outgrowth or continuation of any form of predecessor, state the name of each predecessor, the period during which it was in existence, and the reasons for its termination. Submit copies of all papers by which any transfer of assets was effected.

**N/A**

**5** If the applicant organization is now, or plans to be, connected in any way with any other organization, describe the other organization and explain the relationship (e.g., financial support on a continuing basis; shared facilities or employees; same officers, directors, or trustees).

**N/A**

**6** If the organization has capital stock issued and outstanding, state: **(1)** class or classes of the stock; **(2)** number and par value of the shares; **(3)** consideration for which they were issued; and **(4)** if any dividends have been paid or whether your organization's creating instrument authorizes dividend payments on any class of capital stock.

**N/A**

**7** State the qualifications necessary for membership in the organization; the classes of membership (with the number of members in each class); and the voting rights and privileges received. If any group or class of persons is required to join, describe the requirement and explain the relationship between those members and members who join voluntarily. Submit copies of any membership solicitation material. Attach sample copies of all types of membership certificates issued.

**THE CORPORATION HAS NO MEMBERS.**

**8** Explain how your organization's assets will be distributed on dissolution.

**UPON DISSOLUTION OF THE CORPORATION, THE ASSETS OF THE CORPORATION SHALL BE DISTRIBUTED TO ANOTHER ORGANIZATION OPERATED EXCLUSIVELY FOR CHARITABLE PURPOSES OR FOR SOCIAL WELFARE PURPOSES AS DESCRIBED IN SECTION 501 (C)(4).**

**Part II. Activities and Operational Information (continued)**

- 9 Has the organization made or does it plan to make any distribution of its property or surplus funds to shareholders or members? . . . . . ☐ Yes ☒ No  
If "Yes," state the full details, including: (1) amounts or value; (2) source of funds or property distributed or to be distributed; and (3) basis of, and authority for, distribution or planned distribution.
- 10 Does, or will, any part of your organization's receipts represent payments for services performed or to be performed? . ☐ Yes ☒ No  
If "Yes," state in detail the amount received and the character of the services performed or to be performed.
- 11 Has the organization made, or does it plan to make, any payments to members or shareholders for services performed or to be performed? . . . . . ☐ Yes ☒ No  
If "Yes," state in detail the amount paid, the character of the services, and to whom the payments have been, or will be, made.
- 12 Does the organization have any arrangement to provide insurance for members, their dependents, or others (including provisions for the payment of sick or death benefits, pensions, or annuities)? . . . . . ☐ Yes ☒ No  
If "Yes," describe and explain the arrangement's eligibility rules and attach a sample copy of each plan document and each type of policy issued.
- 13 Is the organization under the supervisory jurisdiction of any public regulatory body, such as a social welfare agency, etc.? . . . . ☐ Yes ☒ No  
If "Yes," submit copies of all administrative opinions or court decisions regarding this supervision, as well as copies of applications or requests for the opinions or decisions.
- 14 Does the organization now lease or does it plan to lease any property? . . . . . ☐ Yes ☒ No  
If "Yes," explain in detail. Include the amount of rent, a description of the property, and any relationship between the applicant organization and the other party. Also, attach a copy of any rental or lease agreement. (If the organization is a party, as a lessor, to multiple leases of rental real property under similar lease agreements, please attach a single representative copy of the leases.)
- 15 Has the organization spent or does it plan to spend any money attempting to influence the selection, nomination, election, or appointment of any person to any Federal, state, or local public office or to an office in a political organization? . . ☐ Yes ☒ No  
If "Yes," explain in detail and list the amounts spent or to be spent in each case.
- 16 Does the organization publish pamphlets, brochures, newsletters, journals, or similar printed material? . . . . . ☐ Yes ☒ No  
If "Yes," attach a recent copy of each.

**Part III. Financial Data** (Must be completed by all applicants)

Complete the financial statements for the current year and for each of the 3 years immediately before it. If in existence less than 4 years, complete the statements for each year in existence. If in existence less than 1 year, also provide proposed budgets for the 2 years following the current year.

**A. Statement of Revenue and Expenses**

Revenue	(a) Current Tax Year	3 Prior Tax Years or Proposed Budget for Next 2 Years			(e) Total
	From To <u>05/11</u> <u>12/11</u>	(b) <u>2012</u>	(c) <u>2013</u>	(d) _____	
1 Gross dues and assessments of members . . . . .					
2 Gross contributions, gifts, etc. . . . .	0	1000000	0		1000000
3 Gross amounts derived from activities related to the organization's exempt purpose (attach schedule) (Include related cost of sales on line 9.)					
4 Gross amounts from unrelated business activities (attach schedule)					
5 Gain from sale of assets, excluding inventory items (attach schedule) . . . . .					
6 Investment income (see page 3 of the instructions)					
7 Other revenue (attach schedule). . . . .		1000000	0		1000000
8 Total revenue (add lines 1 through 7) . . . . .					
<b>Expenses</b>					
9 Expenses attributable to activities related to the organization's exempt purposes. . . . .		1000000	0		1000000
10 Expenses attributable to unrelated business activities					
11 Contributions, gifts, grants, and similar amounts paid (attach schedule). . . . .					
12 Disbursements to or for the benefit of members (attach schedule)					
13 Compensation of officers, directors, and trustees (attach schedule)					
14 Other salaries and wages. . . . .					
15 Interest . . . . .					
16 Occupancy . . . . .					
17 Depreciation and depletion . . . . .					
18 Other expenses (attach schedule) . . . . .					
19 Total expenses (add lines 9 through 18) . . . . .	0	1000000	0		1000000
20 Excess of revenue over expenses (line 8 minus line 19) . . . . .	0	0	0		0

**B. Balance Sheet (at the end of the period shown)**

		Current Tax Year as of <u>12/31/11</u>
<b>Assets</b>		
1	Cash. . . . .	0
2	Accounts receivable, net . . . . .	
3	Inventories . . . . .	
4	Bonds and notes receivable (attach schedule) . . . . .	
5	Corporate stocks (attach schedule). . . . .	
6	Mortgage loans (attach schedule) . . . . .	
7	Other investments (attach schedule) . . . . .	
8	Depreciable and depletable assets (attach schedule) . . . . .	
9	Land . . . . .	
10	Other assets (attach schedule) . . . . .	
11	<b>Total assets</b> . . . . .	0
<b>Liabilities</b>		
12	Accounts payable . . . . .	
13	Contributions, gifts, grants, etc., payable . . . . .	
14	Mortgages and notes payable (attach schedule) . . . . .	
15	Other liabilities (attach schedule) . . . . .	
16	<b>Total liabilities.</b> . . . . .	0
<b>Fund Balances or Net Assets</b>		
17	Total fund balances or net assets . . . . .	0
18	<b>Total liabilities and fund balances or net assets</b> (add line 16 and line 17) . . . . .	0

If there has been any substantial change in any aspect of the organization's financial activities since the end of the period shown above, check the box and attach a detailed explanation. ☐

**Schedule B****Organizations Described in Section 501(c)(4) (Civic leagues, social welfare organizations (including posts, councils, etc., of veterans' organizations not qualifying or applying for exemption under section 501(c)(19)) or local associations of employees.)**

- 1 Has the Internal Revenue Service previously issued a ruling or determination letter recognizing the applicant organization (or any predecessor organization listed in question 4, Part II of the application) to be exempt under section 501(c)(3) and later revoked that recognition of exemption on the basis that the applicant organization (or its predecessor) was carrying on propaganda or otherwise attempting to influence legislation or on the basis that it engaged in political activity? . . . ☐ Yes ☒ No

If "Yes," indicate the earliest tax year for which recognition of exemption under section 501(c)(3) was revoked and the IRS district office that issued the revocation.

- 2 Does the organization perform or plan to perform (for members, shareholders, or others) services, such as maintaining the common areas of a condominium; buying food or other items on a cooperative basis; or providing recreational facilities or transportation services, job placement, or other similar undertakings? . . . ☐ Yes ☒ No

If "Yes," explain the activities in detail, including income realized and expenses incurred. Also, explain in detail the nature of the benefits to the general public from these activities. (If the answer to this question is explained in Part II of the application (pages 2, 3, and 4), enter the page and item number here.)

- 3 If the organization is claiming exemption as a homeowners' association, is access to any property or facilities it owns or maintains restricted in any way? . . . ☐ Yes ☒ No

If "Yes," explain.

N/A

- 4 If the organization is claiming exemption as a local association of employees, state the name and address of each employer whose employees are eligible for membership in the association. If employees of more than one plant or office of the same employer are eligible for membership, give the address of each plant or office.

N/A

# Power of Attorney and Declaration of Representative

OMB No. 1545-0150

## For IRS Use Only

Received by:

Name

Telephone

Function

Date / /

► Type or print. ► See the separate instructions.

### Part I Power of Attorney

**Caution:** Form 2848 will not be honored for any purpose other than representation before the IRS.

**1 Taxpayer information.** Taxpayer must sign and date this form on page 2, line 7.

Taxpayer name and address

AMERICA IS NOT STUPID, INC.  
C/O EUGENE G PEEK III  
501 RIVERSIDE AVENUE, NO. 601  
JACKSONVILLE, FL 32202

Identifying number

45-2442108

Daytime telephone number

Plan number (if applicable)

hereby appoints the following representative(s) as attorney(s)-in-fact:

**2 Representative(s) must sign and date this form on page 2, Part II.**

Name and address

RICHARD D BROCK  
501 RIVERSIDE AVENUE, SUITE 800  
JACKSONVILLE, FL 32202

Check if to be sent notices and communications ☐

CAF No. 6500-71523R

PTIN P01345302

Telephone No. 904-396-4015

Fax No. 904-399-4012

Check if new: Address ☐ Telephone No. ☐ Fax No. ☐

Name and address

MARY C HARRELL  
501 RIVERSIDE AVENUE, SUITE 800  
JACKSONVILLE, FL 32202

Check if to be sent notices and communications ☐

CAF No. 2605-49498R

PTIN P00113175

Telephone No. 904-396-4015

Fax No. 904-399-4012

Check if new: Address ☐ Telephone No. ☐ Fax No. ☐

Name and address

CAF No.

PTIN

Telephone No.

Fax No.

Check if new: Address ☐ Telephone No. ☐ Fax No. ☐

to represent the taxpayer before the Internal Revenue Service for the following matters:

### 3 Matters

Description of Matter (Income, Employment, Excise, Whistleblower, PLR, FOIA, Civil Penalty, etc.) (see the instructions for line 3)	Tax Form Number (1040, 941, 720, etc.) (if applicable)	Year(s) or Period(s) (if applicable) (see the instructions for line 3)
APPLICATION FOR EXEMPTION	FORM 1024	2012
INCOME	FORM 990	2011-2013

**4 Specific use not recorded on Centralized Authorization File (CAF).** If the power of attorney is for a specific use not recorded on CAF, check

this box. See the instructions for Line 4. **Specific Uses Not Recorded on CAF.** ☐

**5 Acts authorized.** Unless otherwise provided below, the representatives generally are authorized to receive and inspect confidential tax information and to perform any and all acts that I can perform with respect to the tax matters described on line 3, for example, the authority to sign any agreements, consents, or other documents. The representative(s), however, is (are) not authorized to receive or negotiate any amounts paid to the client in connection with this representation (including refunds by either electronic means or paper checks). Additionally, unless the appropriate box(es) below are checked, the representative(s) are not authorized to substitute another representative or add additional representatives, to sign certain returns, or to execute a request for disclosure of tax returns or return information to a third party. See the line 5 instructions for more information.

☐ Disclosure to third parties; ☐ Signing a return; ☐ Substitute or add representatives;

☐ Other (see instructions for more information)

**Exceptions.** An unenrolled return preparer cannot sign any document for a taxpayer and may only represent taxpayers in limited situations. An enrolled actuary may only represent taxpayers to the extent provided in section 10.3(d) of Treasury Department Circular No. 230 (Circular 230). An enrolled retirement plan agent may only represent taxpayers to the extent provided in section 10.3(e) of Circular 230. A registered tax return preparer may only represent taxpayers to the extent provided in section 10.3(f) of Circular 230. See the line 5 instructions for restrictions on tax matters partners. In most cases, the student practitioner's (level k) authority is limited (for example, they may only practice under the supervision of another practitioner).

List any specific deletions to the acts otherwise authorized in this power of attorney: \_\_\_\_\_

AMERICA IS NOT STUPID, INC.

C/O EUGENE G PEEK III

45-2442108

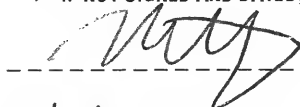
Page 2

Form 2848 (Rev. 10-2011)

**6 Retention/revocation of prior power(s) of attorney.** The filing of this power of attorney automatically revokes all earlier power(s) of attorney on file with the Internal Revenue Service for the same tax matters and years or periods covered by this document. If you do not want to revoke a prior power of attorney, check here ☐ **YOU MUST ATTACH A COPY OF ANY POWER OF ATTORNEY YOU WANT TO REMAIN IN EFFECT.**

**7 Signature of taxpayer.** If a tax matter concerns a year in which a joint return was filed, the husband and wife must each file a separate power of attorney even if the same representative(s) is (are) being appointed. If signed by a corporate officer, partner, guardian, tax matters partner, executor, receiver, administrator, or trustee on behalf of the taxpayer, I certify that I have the authority to execute this form on behalf of the taxpayer.

► IF NOT SIGNED AND DATED, THIS POWER OF ATTORNEY WILL BE RETURNED TO THE TAXPAYER.



Signature

4-08-12

Date

President

Title (if applicable)

M.A. Gertie

Print Name

PIN Number

AMERICA IS NOT STUPID, INC. C/O  
EUGENE G PEEK III

Print name of taxpayer from line 1 if other than individual

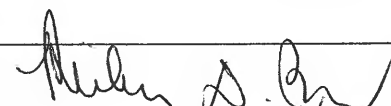
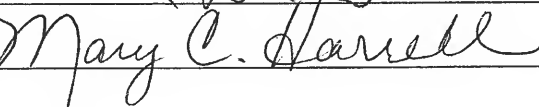
**Part II Declaration of Representative**

Under penalties of perjury, I declare that:

- I am not currently under suspension or disbarment from practice before the Internal Revenue Service;
- I am aware of regulations contained in Circular 230 (31 CFR, Part 10), as amended, concerning practice before the Internal Revenue Service;
- I am authorized to represent the taxpayer identified in Part I for the matter(s) specified there; and
- I am one of the following:
  - a Attorney - a member in good standing of the bar of the highest court of the jurisdiction shown below.
  - b Certified Public Accountant - duly qualified to practice as a certified public accountant in the jurisdiction shown below.
  - c Enrolled Agent - enrolled as an agent under the requirements of Circular 230.
  - d Officer - a bona fide officer of the taxpayer's organization.
  - e Full-Time Employee - a full-time employee of the taxpayer.
  - f Family Member - a member of the taxpayer's immediate family (for example, spouse, parent, child, grandparent, grandchild, step-parent, step-child, brother, or sister).
  - g Enrolled Actuary - enrolled as an actuary by the Joint Board for the Enrollment of Actuaries under 29 U.S.C. 1242 (the authority to practice before the Internal Revenue Service is limited by section 10.3(d) of Circular 230).
  - h Unenrolled Return Preparer - Your authority to practice before the Internal Revenue Service is limited. You must have been eligible to sign the return under examination and have signed the return. See Notice 2011-6 and Special rules for registered tax return preparers and unenrolled return preparers in the instructions.
  - i Registered Tax Return Preparer - registered as a tax return preparer under the requirements of section 10.4 of Circular 230. Your authority to practice before the Internal Revenue Service is limited. You must have been eligible to sign the return under examination and have signed the return. See Notice 2011-6 and Special rules for registered tax return preparers and unenrolled return preparers in the instructions.
  - k Student Attorney or CPA - receives permission to practice before the IRS by virtue of his/her status as a law, business, or accounting student working in LTC or STCP under section 10.7(d) of Circular 230. See instructions for Part II for additional information and requirements.
  - r Enrolled Retirement Plan Agent - enrolled as a retirement plan agent under the requirements of Circular 230 (the authority to practice before the Internal Revenue Service is limited by section 10.3(e)).

► IF THIS DECLARATION OF REPRESENTATIVE IS NOT SIGNED AND DATED, THE POWER OF ATTORNEY WILL BE RETURNED. REPRESENTATIVES MUST SIGN IN THE ORDER LISTED IN LINE 2 ABOVE. See the instructions for Part II.

**Note:** For designations d-f, enter your title, position, or relationship to the taxpayer in the "Licensing jurisdiction" column. See the instructions for Part II for more information.

Designation - Insert above letter (a-r)	Licensing jurisdiction (state) or other licensing authority (if applicable)	License/Bar or Enrollment Number (if applicable)	Signature	Date
B	FLORIDA	AC0006035		3-12-12
B	FLORIDA	AC0034466		3/12/12

N11000005211

(Requestor's Name)

(Address)

(Address)

(City/State/Zip/Phone #)

☐ PICK-UP

☐ WAIT

☐ MAIL

(Business Entity Name)

(Document Number)

Certified Copies \_\_\_\_\_ Certificates of Status \_\_\_\_\_

Special Instructions to Filing Officer:

Office Use Only



100207994991

05/26/11--01036--013 \*\*87.50

FILED

2011 MAY 26 AM 11:11

SECRETARY OF STATE  
TALLAHASSEE, FLORIDA

J. Shivers MAY 27 2011



**PEEK & COBB**

PROFESSIONAL LIMITED COMPANY

ATTORNEYS & COUNSELORS AT LAW

501 RIVERSIDE AVENUE, SUITE 601

JACKSONVILLE, FLORIDA 32202

EUGENE G. PEEK III

TELEPHONE: 904-399-1609

FACSIMILE: 904-399-1615

EMAIL: [egpiii@peekcobb.com](mailto:egpiii@peekcobb.com)

May 25, 2011

**By Federal Express**

Department of State  
Division of Corporations  
Clifton Building  
2661 Executive Center Circle  
Tallahassee, FL 32301

FILED  
2011 MAY 26 AM 11:11  
SECRETARY OF STATE  
TALLAHASSEE, FLORIDA

Re: Incorporation of AMERICA IS NOT STUPID, INC.,  
A Florida Not For Profit Corporation – Florida Statute Chapter 617

Dear Madam/Sir:

Enclosed for filing are an original and one copy of AMERICA IS NOT STUPID, INC., A Florida Not For Profit Corporation. Also enclosed is our firm's check for \$78.75 to cover the following fees:

Filing Fees	\$	35.00
Registered Agent Designation		35.00
Certified Copy		8.75
Certificate of Status		<u>8.75</u>
Total Fees	\$	87.50

Please file the original Articles of Incorporation and forward a certified copy to our office.

Sincerely yours,



Eugene G. Peek III  
For the Firm

EGP/dmk

**ARTICLES OF INCORPORATION  
OF  
AMERICA IS NOT STUPID, INC.**

FILED  
2011 MAY 26 AM 11:11  
SECRETARY OF STATE  
TALLAHASSEE, FLORIDA

The undersigned, for the purpose of forming a corporation not for profit under the Florida Not For Profit Corporation Act – Florida Statute Chapter 617, herewith adopts the following Articles of Incorporation:

**ARTICLE I  
Name**

The name of this corporation shall be AMERICA IS NOT STUPID, INC.

**ARTICLE II  
Principal Place of Business and Address**

The initial principal place of business and mailing address of this corporation shall be 501 Riverside Avenue, Suite 601, Jacksonville, Florida 32202.

**ARTICLE III  
Duration**

This corporation shall exist perpetually unless otherwise terminated and/or dissolved pursuant to applicable Federal and State law. Corporate existence shall commence as set forth in Article VIII [Effective Date] herein.

**ARTICLE IV  
Purpose**

This corporation is organized for the purpose of operating exclusively an organization for the promotion of social welfare under Section 501(c)(4) of the Internal Revenue Code of 1986, as amended, and to undertake any and/or all lawful activities under applicable Federal and State law to further the said purpose.

**ARTICLE V**  
**Board of Directors**

The manner in which the directors of this corporation are to be appointed or elected shall be established by the Bylaws of this corporation which shall provide therein the method for appointment or election of directors; notwithstanding the foregoing, this corporation shall always have a minimum of three (3) directors.

**ARTICLE VI**  
**Registered Office and Registered Agent**

The street address and mailing address of this corporation's initial registered office and the name of its initial registered agent at that address shall be:

Eugene G. Peek III  
501 Riverside Avenue, Suite 601  
Jacksonville, Florida 32202

**ARTICLE VII**  
**Incorporator**

The name and address of this corporation's incorporator shall be:

Eugene G. Peek III, Esquire  
501 Riverside Avenue, Suite 601  
Jacksonville, Florida 32202

**ARTICLE VIII**  
**Effective Date**

These Articles of Incorporation shall be come effective to establish this corporation upon the acceptance and filing thereof with the Florida Department of State.

This corporation's incorporator submits these Articles of Incorporation to the Florida Department of State this 25<sup>th</sup> day of May, 2011 and affirms that the facts stated herein are true. This corporation's incorporator is aware that false information submitted in these Articles of Incorporation to the Florida Department of State constitutes a third degree felony as provided in Florida Statutes Section 817.155.

  
\_\_\_\_\_  
EUGENE G. PEEK III

**BYLAWS OF  
AMERICA IS NOT STUPID, INC.**

(A Nonprofit Corporation)

**ARTICLE 1  
Name and Purpose**

**Section 1.1** Name. The name of the corporation is America Is Not Stupid, Inc.

**Section 1.2** Purposes. The purposes for which the corporation is formed are as set forth in the Articles of Incorporation.

**ARTICLE 2  
Offices and Registered Agent**

**Section 2.1** Offices. The address of the initial office of the corporation and the registered office of the corporation in the state of Florida are set forth in the Articles of Incorporation. The Board of Directors may, from time to time, establish additional offices for the corporation within the state of Florida and may designate a different address as its registered office; provided, however, that any such designation of a different registered office shall become effective only upon the filing of a statement of such change with the Secretary of State of the State of Florida as is required by law.

**Section 2.2** Registered Agent. The name and address of the initial registered agent of the corporation is set forth in the Articles of Incorporation. The Board of Directors may, from time to time, designate a different person as its registered agent; provided, however, that such designation shall become effective only upon the filing of a statement of such change with the Secretary of State of the State of Florida as is required by law.

**ARTICLE 3  
Membership and Meetings of Members**

**Section 3.1** Membership. The corporation shall have no members.

## **ARTICLE 4**

### **Board of Directors**

**Section 4.1** Number and Qualification. The Board of Directors shall initially have three (3) Directors; however, the Board of Directors can increase or decrease (never less than three (3) Directors at any time) the number of Directors from time to time by its majority vote. The initial Board of Directors shall be those named in the Minutes of the Organizational Meeting of the Incorporator and their terms shall continue until midnight the day on which is held the Annual Meeting of the Board of Directors at which their successors are to be elected. At such meeting, new Directors shall be elected by majority vote of those Directors then serving in office from among the candidates nominated by those Directors voting thereon to serve as Directors until the next Annual Meeting of the Board of Directors. Vacancies in the Board of Directors shall be filled, until the next Annual Meeting, by a majority of the Directors remaining in office.

**Section 4.2** Chairman. The President shall serve as Chairman of the Board of Directors.

**Section 4.3** Annual Meetings of Directors. Annual Meetings of the Board of Directors shall be held each year within ninety (90) days after conclusion of the Corporation's fiscal year on December 31.

**Section 4.4** Special Meetings of Directors. Special Meetings of the Board of Directors may be held at any time and may be called by the Chairman of the Board. In the event a majority of the members of the Board of Directors request a Special Meeting, the Chairman of the Board shall call such a Special Meeting.

**Section 4.5** Notice. Notice of all meetings of the Board of Directors shall be delivered by the Secretary of the corporation to each Director at least ten (10) days prior to the date of the meeting. The Secretary shall provide evidence of such delivery of notice. Notice of any meeting may be waived in writing by any Director before, during or within ten (10) days after the meeting.

**Section 4.6** Quorum. A majority of Directors in attendance at a meeting shall constitute a quorum, provided notice of the meeting has been duly given to all Directors as provided in Section 4.5, or such notice is duly waived by a majority of the Directors. The act of a majority of the Directors present at a meeting shall be the act of the Board of

Directors, unless the act of a greater number shall be required specifically by the Articles of Incorporation or the Bylaws.

**Section 4.7 Informal Action.** Any action required by law to be taken at a meeting of the members of the Board of Directors, or any action which may be taken at such a meeting, may be taken without a meeting if a consent in writing setting forth the action shall be signed by all Directors.

**Section 4.8 Proxies.** A Director may consent in writing to action taken at a meeting, but proxies given by a Director to allow another Director to vote in his stead shall not be recognized as a proxy.

**Section 4.9 Special Committees.** Special committees may be created from time to time by the Board of Directors. Each such committee shall consist of members of the Board of Directors and shall be appointed by the Chairman of the Board of Directors unless the Board of Directors shall specifically provide otherwise in the resolutions establishing such committee. Members of any special committee shall serve or be removed at the pleasure of the Board of Directors. The act of a majority of the members of a committee present at any meeting shall constitute the act of the committee.

**Section 4.10 Removal.** Any Director may be removed, with or without cause, by the vote of two-thirds of the members of the Board of Directors at a special meeting called for that purpose. At any such meeting, any vacancy caused by the removal may be filled by vote of the then remaining members of the Board of Directors.

**Section 4.11 Liability.** The Board of Directors shall not be personally liable for this corporation's debts, liabilities or other obligations.

## **ARTICLE 5**

### **Officers**

**Section 5.1 Number.** The Officers of the corporation shall be a President, a Vice President, a Secretary and a Treasurer, and such other Officers as may be designated by the Board of Directors.

**Section 5.2 Election.** Officers shall be elected annually by the Board of Directors at its Annual Meeting and shall serve until their successors are chosen and qualify. Officers may be removed by the Board of Directors at any time without cause.

**ARTICLE 8**  
**Amendments**

**Section 8.1** Articles of Incorporation. The Articles of Incorporation may, under the provisions thereof, be amended by a vote of two thirds of the Board of Directors of the corporation at an Annual Meeting or Special Meeting called for that purpose.

**Section 8.2** Bylaws. The Bylaws of the corporation may be altered, amended or revoked, or new Bylaws adopted, by a majority vote of the Board of Directors at an Annual Meeting or Special Meeting called for that purpose, provided at least ten (10) days written notice is given to each Director of any proposal to alter, amend or repeal, or to adopt new or additional bylaws at such meeting.

**ARTICLE 9**  
**Fiscal Year**


**Section 9.1** Unless otherwise designated by the Board of Directors, the fiscal year of the corporation shall consist of a period not to exceed twelve (12) months ending on December 31 of each year.

**ARTICLE 10**  
**Corporate Seal**

This corporation shall have a seal, hereby adopted, circular in form with the name of the corporation and the words "A Nonprofit Corporation" inscribed upon its face.

**CERTIFICATE OF ADOPTION**

I hereby certify that the foregoing Bylaws were adopted by the Incorporator of America Is Not Stupid, Inc. on December 1, 2011.

  
\_\_\_\_\_  
Eugene G. Peek III  
Incorporator

**MINUTES OF THE  
ORGANIZATIONAL MEETING OF THE INCORPORATOR  
OF  
AMERICA IS NOT STUPID, INC.**

The Organizational Meeting of the Incorporator of America Is Not Stupid, Inc. ("Corporation") was held at 501 Riverside Avenue, Suite 601, Jacksonville, Florida 32202 on December 1, 2011 at 1:00 pm.

The Incorporator became Chairman of the meeting and Donna M. Kuhn was chosen as Secretary for the purpose of keeping minutes of the meeting.

The Incorporator adopted the following resolutions at the Organizational Meeting for the purpose of completing the organization of the Corporation by appointing and electing Directors and Officers, adopting Bylaws, and carrying on such other business brought before the meeting:

RESOLVED, that the certified copy of the Certificate of Incorporation and Articles of Incorporation of this Corporation issued by the Florida Department of State shall be inserted in the Minute Book of the corporation.

FURTHER RESOLVED, that the form of Bylaws submitted to this meeting is adopted as the Bylaws of this Corporation and that a copy thereof shall be inserted in the Minute Book of the Corporation.

FURTHER RESOLVED, that the seal impressed upon the margin hereby is adopted as the official seal of the Corporation.

FURTHER RESOLVED, that the following Directors are appointed to serve as the Board of Directors of the Corporation until further notice:

R. A. Jones

R. B. Jones

K. A. Perez

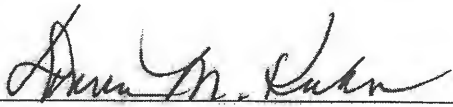


FURTHER RESOLVED, that the following Officers are elected to serve in the offices indicated opposite their respective names until further notice:


President	Jay A. Handline
Vice President/	Miguel A. Gutierrez
Secretary/Treasurer	

FURTHER RESOLVED, that the Officers of the Corporation shall establish a financial and banking relationship for the Corporation with Bank of America and take such necessary and requisite action to effectuate same.

There being no further business, the meeting of the Corporation was adjourned.

  
\_\_\_\_\_  
Donna M. Kuhn, Secretary

Approved:

  
\_\_\_\_\_  
Eugene G. Peek III, Incorporator

**Internal Revenue Service**  
P.O. Box 12192  
Covington, KY 41012-0192

**Department of the Treasury**

**Date:** May 3, 2013

America Is Not Stupid, Inc.  
C/o Eugene G Peek III  
501 Riverside Avenue, No. 601  
Jacksonville, FL 32202

**Employer Identification Number:**

45-2442108

**Person to Contact – Group #:**

Faye Ng - 7821

ID# 0203259

**Contact Telephone Numbers:**

513-263-3699 Phone

859-669-3783 Fax

**Response Due Date:**

May 24, 2013

Dear Sir or Madam:

We need more information before we can complete our consideration of your application for exemption. Please provide the information requested on the enclosed Information Request by the response due date shown above. Your response must be signed by an authorized person or an officer whose name is listed on your application. Also, the information you submit should be accompanied by the following declaration:

*Under penalties of perjury, I declare that I have examined this information, including accompanying documents, and, to the best of my knowledge and belief, the information contains all the relevant facts relating to the request for the information, and such facts are true, correct, and complete.*

If we approve your application for exemption, we will be required by law to make the application and the information that you submit in response to this letter available for public inspection. Please ensure that your response doesn't include unnecessary personal identifying information, such as bank account numbers or Social Security numbers, that could result in identity theft or other adverse consequences if publicly disclosed. If you have any questions about the public inspection of your application or other documents, please call the person whose name and telephone number are shown above.

To facilitate processing of your application, please attach a copy of this letter and the enclosed Application Identification Sheet to your response and all correspondence related to your application. This will enable us to quickly and accurately associate the additional documents with your case file. Also, please note the following important response submission information:

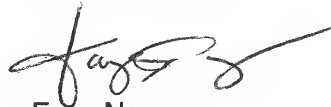
- Please don't fax and mail your response. Faxing and mailing your response will result in unnecessary delays in processing your application. Each piece of correspondence submitted (whether fax or mail) must be processed, assigned, and reviewed by an EO Determinations specialist.
- Please don't fax your response multiple times. Faxing your response multiple times will delay the processing of your application for the reasons noted above.

- Please don't call to verify receipt of your response without allowing for adequate processing time. It takes a minimum of three workdays to process your faxed or mailed response from the day it is received.

If we don't hear from you by the response due date shown above, we will assume you no longer want us to consider your application for exemption and will close your case. As a result, the Internal Revenue Service will treat you as a taxable entity. If we receive the information after the response due date, we may ask you to send us a new application.

If you have any questions, please contact the person whose name and telephone number are shown in the heading of this letter.

Sincerely yours,

A handwritten signature in black ink, appearing to read 'Faye Ng', with a stylized flourish extending to the right.

Faye Ng  
Exempt Organizations Specialist

Enclosure: Information Request  
Application Identification Sheet

Additional Information Requested:

1. Please read the Penalties of Perjury statement on page 1 above. Then, please sign and date below, indicating you agree to the Declaration.

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
Printed Name

2. The description of activities that you provided on your Form 1024 does not provide enough details for us to make a determination that your activities further a social welfare purpose under § 501(c)(4). Please provide the following with regards to your activities:
  - a. Provide the specific activities that you conduct in order to further your grassroots advocacy, such as holding forums, seminars, publishing articles, newsletters, assisting other organizations, lobbying activities, educational activities, etc.
  - b. Provide a detailed description of what each activity entails and how it is conducted.
  - c. Provide details on where and when your activities are conducted, and by whom.
  - d. Submit copies of materials you have distributed or sample materials you intend to distribute to educate the public including materials disseminated through radio, television, advertising, newspaper advertising, Facebook and Twitter.
  - e. Submit copies of all brochures, flyers, advertising and other materials you have distributed.
3. Submit copies of the educational content of your website.
4. You stated in your Form 1024 that you will work with elected officials and existing community coalitions to support pro-business issues and to recruit grassroots activists who advocate for a pro-business agenda. With regard to this activity, provide the following information:
  - a. Provide a detailed description of how you have worked with or will work with elected officials to advance your exempt purpose. If you have already engaged in this activity, describe what took place when you worked with elected officials to advance your goals and the result of that collaboration.
  - b. Provide a detailed description of your collaboration with grassroots activists. Describe the specific activities have you engaged in or will engage in involving grassroots activists.
  - c. Describe all activities you conducted with regard to supporting or opposing candidates for public office, if any. Please specify the percentage of time and resources out of your total time and resources you devote to political campaign intervention activities.
5. The financial data you provided was insufficient. Please submit actual budgets for 2012 and proposed budgets for 2013 and 2014. Attached is page 5 of Form 1024 for your use.
6. The box(es) on Section 2, on your Form 2848, Power of Attorney and Declaration of Representative, was not checked. If you wish for your representative to receive notices and communications, please check the box(es) on Section 2 of the Form 2848. Please

also have an officer and the representative(s) initial and date next to the change.

PLEASE DIRECT ALL CORRESPONDENCE REGARDING YOUR CASE TO:

US Mail:

Internal Revenue Service  
Exempt Organizations  
P. O. Box 12192  
Covington, KY 41012-0192

Street Address for Delivery Service:

Internal Revenue Service  
Exempt Organizations  
201 Rivercenter Blvd  
ATTN: Extracting Stop 312  
Covington, KY 41011

Form **2848**

(Rev. March 2012)

Department of the Treasury  
Internal Revenue Service**Power of Attorney  
and Declaration of Representative**

► Type or print. ► See the separate instructions.

OMB No. 1545-0150

For IRS Use Only

Received by:

Name \_\_\_\_\_

Telephone \_\_\_\_\_

Function \_\_\_\_\_

Date / /

**Power of Attorney**

Caution: A separate Form 2848 should be completed for each taxpayer. Form 2848 will not be honored for any purpose other than representation before the IRS.

**1 Taxpayer Information.** Taxpayer must sign and date this form on page 2, line 7.

Taxpayer name and address

AMERICA IS NOT STUPID, INC.  
501 RIVERSIDE AVE., NO. 601  
JACKSONVILLE, FL 32202

Taxpayer identification number(s)

45-2442108

Daytime telephone number

Plan number (if applicable)

hereby appoints the following representative(s) as attorney(s)-in-fact

**2 Representative(s) must sign and date this form on page 2, Part II.**

Name and address

DANA LIPP  
500 WINSTEAD BLDG., 2728 N HARWOOD ST  
DALLAS, TX 75201

CAF No. 0303-72981R

PTIN

Telephone No. 214-745-5610

Fax No. 214-745-5390

Check if to be sent notices and communications ☒Check if new: Address ☐ Telephone No. ☐ Fax No. ☐

Name and address

RENAE DUNCAN  
6850 AUSTIN CENTER BLVD #180  
AUSTIN, TX 78731-3129

CAF No. 7806-23048R

PTIN

Telephone No. 512-346-2086

Fax No. 512-338-9883

Check if to be sent notices and communications ☒Check if new: Address ☐ Telephone No. ☐ Fax No. ☐

Name and address

CAF No.

PTIN

Telephone No.

Fax No.

Check if new: Address ☐ Telephone No. ☐ Fax No. ☐

to represent the taxpayer before the Internal Revenue Service for the following matters:

**3 Matters**

Description of Matter (Income, Employment, Payroll, Excise, Estate, Gift, Whistleblower, Practitioner Discipline, PLR, FOIA, Civil Penalty, etc.) (see instructions for line 3)	Tax Form Number (1040, 941, 720, etc.) (if applicable)	Year(s) or Period(s) (if applicable) (see instructions for line 3)
EXEMPT	1024	2012, 2013
INCOME/EXEMPT	990	12/2012, 12/2013

**4** Specific use not recorded on Centralized Authorization File (CAF). If the power of attorney is for a specific use not recorded on CAF, check this box. See the instructions for Line 4. Specific Uses Not Recorded on CAF ☐**5** Acts authorized. Unless otherwise provided below, the representatives generally are authorized to receive and inspect confidential tax information and to perform any and all acts that I can perform with respect to the tax matters described on line 3, for example, the authority to sign any agreements, consents, or other documents. The representative(s), however, is (are) not authorized to receive or negotiate any amounts paid to the client in connection with this representation (including refunds by either electronic means or paper checks). Additionally, unless the appropriate box(es) below are checked, the representative(s) is (are) not authorized to execute a request for disclosure of tax returns or return information to a third party, substitute another representative or add additional representatives, or sign certain tax returns.☐ Disclosure to third parties; ☐ Substitute or add representative(s); ☐ Signing a return;☐ Other acts authorized: \_\_\_\_\_ (see instructions for more information)

Exceptions. An unenrolled return preparer cannot sign any document for a taxpayer and may only represent taxpayers in limited situations. An enrolled actuary may only represent taxpayers to the extent provided in section 10.3(d) of Treasury Department Circular No. 230 (Circular 230). An enrolled retirement plan agent may only represent taxpayers to the extent provided in section 10.3(e) of Circular 230. A registered tax return preparer may only represent taxpayers to the extent provided in section 10.3(f) of Circular 230. See the line 5 instructions for restrictions on tax matters partners. In most cases, the student practitioner's (level K) authority is limited (for example, they may only practice under the supervision of another practitioner).

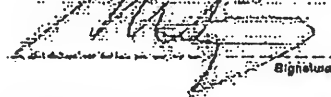
List any specific deletions to the acts otherwise authorized in this power of attorney: \_\_\_\_\_

Form 2848 (Rev. 3-2012)

Page 2

- 6 Retraction/revocation of prior power(s) of attorney. The filing of this power of attorney automatically revokes all earlier power(s) of attorney on file with the Internal Revenue Service for the same matters and years or periods covered by this document. If you do not want to revoke a prior power of attorney, check here ☒ **YOU MUST ATTACH A COPY OF ANY POWER OF ATTORNEY YOU WANT TO REMAIN IN EFFECT.**
- 7 Signature of taxpayer. If a tax matter concerns a year in which a joint return was filed, the husband and wife must each file a separate power of attorney even if the same representative(s) is (are) being appointed. If signed by a corporate officer, partner, guardian, tax matters partner, executor, receiver, administrator, or trustee on behalf of the taxpayer, I certify that I have the authority to execute this form on behalf of the taxpayer.

IF NOT SIGNED AND DATED, THIS POWER OF ATTORNEY WILL BE RETURNED TO THE TAXPAYER.



Signature

May 24, 2013  
Date

PRESIDENT

Title (if applicable)

MIGUEL GUTIERREZ

Print Name

PIN Number

AMERICA IS NOT STUPID, INC.

Print name of taxpayer from line 1 if other than individual

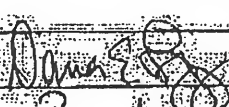

**Part II Declaration of Representative**

Under penalties of perjury, I declare that:

- I am not currently under suspension or disbarment from practice before the Internal Revenue Service;
- I am aware of regulations contained in Circular 230 (31 CFR, Part 10), as amended, concerning practice before the Internal Revenue Service;
- I am authorized to represent the taxpayer identified in Part I for the matter(s) specified there; and
- I am one of the following:
  - a. Attorney - a member in good standing of the bar of the highest court of the jurisdiction shown below.
  - b. Certified Public Accountant - duly qualified to practice as a certified public accountant in the jurisdiction shown below.
  - c. Enrolled Agent - enrolled as an agent under the requirements of Circular 230.
  - d. Officer - a bona fide officer of the taxpayer's organization.
  - e. Full-Time Employee - a full-time employee of the taxpayer.
  - f. Family Member - a member of the taxpayer's immediate family (for example, spouse, parent, child, grandparent, grandchild, step-parent, step-child, brother, or sister);
  - g. Enrolled Actuary - enrolled as an actuary by the Joint Board for the Enrollment of Actuaries under 29 U.S.C. 1242 (the authority to practice before the Internal Revenue Service is limited by section 10.3(d) of Circular 230);
  - h. Unenrolled Return Preparer - Your authority to practice before the Internal Revenue Service is limited. You must have been eligible to sign the return under examination and have signed the return. See Notice 2011-0 and Special rules for registered tax return preparers and unenrolled return preparers in the instructions.
  - i. Registered Tax Return Preparer - registered as a tax return preparer under the requirements of section 10.4 of Circular 230. Your authority to practice before the Internal Revenue Service is limited. You must have been eligible to sign the return under examination and have signed the return. See Notice 2011-0 and Special rules for registered tax return preparers and unenrolled return preparers in the instructions.
  - j. Student Attorney or CPA - receives permission to practice before the IRS by virtue of his/her status as a law, business, or accounting student working in LTC or STCP under section 10.7(d) of Circular 230. See instructions for Part II for additional information and requirements.
  - k. Enrolled Retirement Plan Agent - enrolled as a retirement plan agent under the requirements of Circular 230 (the authority to practice before the Internal Revenue Service is limited by section 10.3(c)).

IF THIS DECLARATION OF REPRESENTATIVE IS NOT SIGNED AND DATED, THE POWER OF ATTORNEY WILL BE RETURNED. REPRESENTATIVES MUST SIGN IN THE ORDER LISTED ON LINE 2 ABOVE. See the instructions for Part II.

Note: For designations d-k, enter your title, position, or relationship to the taxpayer in the "Licensing jurisdiction" column. See the instructions for Part II for more information.

Designation listed above letter (a-k)	Licensing jurisdiction (state) or other licensing authority (if applicable)	Bar, license, certification, registration, or enrollment number (if applicable). See instructions for Part II for more information.	Signature	Date
A	TEXAS	24050935		5/24/13
B	TEXAS	077144		5/24/13

210852 11-20-12

Form 2848 (Rev. 3-2012)

Received TELGE. Faye Dy. Group 7826, 613-263-3699, 6/10/13  
Sent to: TELGE EPEO Processing: Adjustments.

RECEIVED TIME MAY. 24. 1:10PM

Form **2848**

(Rev. October 2011)

Department of the Treasury  
Internal Revenue Service**Power of Attorney  
and Declaration of Representative**

▶ Type or print. ▶ See the separate instructions.

OMB No. 1545-0150

**For IRS Use Only**

Received by:

Name \_\_\_\_\_

Telephone \_\_\_\_\_

Function \_\_\_\_\_

Date / /

**Part I Power of Attorney****Caution:** Form 2848 will not be honored for any purpose other than representation before the IRS.**1 Taxpayer information.** Taxpayer must sign and date this form on page 2, line 7.

Taxpayer name and address

Identifying number

45-2442108

Daytime telephone number

Plan number (if applicable)

AMERICA IS NOT STUPID, INC.  
C/O EUGENE G PEEK III  
501 RIVERSIDE AVENUE, NO. 601  
JACKSONVILLE, FL 32202

hereby appoints the following representative(s) as attorney(s)-in-fact:

**2 Representative(s) must sign and date this form on page 2, Part II.**

Name and address

RICHARD D BROCK  
501 RIVERSIDE AVENUE, SUITE 800  
JACKSONVILLE, FL 32202Check if to be sent notices and communications ☐

CAF No. 6500-71523R

PTIN P01345302

Telephone No. 904-396-4015

Fax No. 904-399-4012

Check if new: Address ☐ Telephone No. ☐ Fax No. ☐

Name and address

MARY C HARRELL  
501 RIVERSIDE AVENUE, SUITE 800  
JACKSONVILLE, FL 32202Check if to be sent notices and communications ☐

CAF No. 2605-49498R

PTIN P00113175

Telephone No. 904-396-4015

Fax No. 904-399-4012

Check if new: Address ☐ Telephone No. ☐ Fax No. ☐

Name and address

CAF No. \_\_\_\_\_

PTIN \_\_\_\_\_

Telephone No. \_\_\_\_\_

Fax No. \_\_\_\_\_

Check if new: Address ☐ Telephone No. ☐ Fax No. ☐

to represent the taxpayer before the Internal Revenue Service for the following matters:

**3 Matters**

Description of Matter (Income, Employment, Excise, Whistleblower, PLR, FOIA, Civil Penalty, etc.) (see the instructions for line 3)	Tax Form Number (1040, 941, 720, etc.) (if applicable)	Year(s) or Period(s) (if applicable) (see the instructions for line 3)
APPLICATION FOR EXEMPTION	FORM 1024	2012
INCOME	FORM 990	2011-2013

**4 Specific use not recorded on Centralized Authorization File (CAF).** If the power of attorney is for a specific use not recorded on CAF, checkthis box. See the instructions for Line 4. **Specific Uses Not Recorded on CAF.** ☐**5 Acts authorized.** Unless otherwise provided below, the representatives generally are authorized to receive and inspect confidential tax information and to perform any and all acts that I can perform with respect to the tax matters described on line 3, for example, the authority to sign any agreements, consents, or other documents. The representative(s), however, is (are) not authorized to receive or negotiate any amounts paid to the client in connection with this representation (including refunds by either electronic means or paper checks). Additionally, unless the appropriate box(es) below are checked, the representative(s) are not authorized to substitute another representative or add additional representatives, to sign certain returns, or to execute a request for disclosure of tax returns or return information to a third party. See the line 5 instructions for more information.☐ Disclosure to third parties;☐ Signing a return;☐ Substitute or add representatives;☐ Other \_\_\_\_\_

(see instructions for more information)

**Exceptions.** An unenrolled return preparer cannot sign any document for a taxpayer and may only represent taxpayers in limited situations. An enrolled actuary may only represent taxpayers to the extent provided in section 10.3(d) of Treasury Department Circular No. 230 (Circular 230). An enrolled retirement plan agent may only represent taxpayers to the extent provided in section 10.3(e) of Circular 230. A registered tax return preparer may only represent taxpayers to the extent provided in section 10.3(f) of Circular 230. See the line 5 instructions for restrictions on tax matters partners. In most cases, the student practitioner's (level k) authority is limited (for example, they may only practice under the supervision of another practitioner).

List any specific deletions to the acts otherwise authorized in this power of attorney: \_\_\_\_\_



AMERICA IS NOT STUPID, INC.

Form 2848 (Rev. 10-2011)

C/O EUGENE G PEEK III

45-2442108

Page 2

6 Retention/revocation of prior power(s) of attorney. The filing of this power of attorney automatically revokes all earlier power(s) of attorney on file with the Internal Revenue Service for the same tax matters and years or periods covered by this document. If you do not want to revoke a prior power of attorney, check here ☐

YOU MUST ATTACH A COPY OF ANY POWER OF ATTORNEY YOU WANT TO REMAIN IN EFFECT.

7 Signature of taxpayer. If a tax matter concerns a year in which a joint return was filed, the husband and wife must each file a separate power of attorney even if the same representative(s) is (are) being appointed. If signed by a corporate officer, partner, guardian, tax matters partner, executor, receiver, administrator, or trustee on behalf of the taxpayer, I certify that I have the authority to execute this form on behalf of the taxpayer.

IF NOT SIGNED AND DATED, THIS POWER OF ATTORNEY WILL BE RETURNED TO THE TAXPAYER.

Signature: *M.A. Gartin* Date: 4.08-12 Title (if applicable): President  
 Print Name: M.A. Gartin PIN Number: AMERICA IS NOT STUPID, INC. C/O EUGENE G PEEK III  
 Print name of taxpayer from line 1 if other than individual

Part II Declaration of Representative

Under penalties of perjury, I declare that:

- I am not currently under suspension or disbarment from practice before the Internal Revenue Service;
- I am aware of regulations contained in Circular 230 (31 CFR, Part 10), as amended, concerning practice before the Internal Revenue Service;
- I am authorized to represent the taxpayer identified in Part I for the matter(s) specified there; and
- I am one of the following:
  - a Attorney - a member in good standing of the bar of the highest court of the jurisdiction shown below.
  - b Certified Public Accountant - duly qualified to practice as a certified public accountant in the jurisdiction shown below.
  - c Enrolled Agent - enrolled as an agent under the requirements of Circular 230.
  - d Officer - a bona fide officer of the taxpayer's organization.
  - e Full-Time Employee - a full-time employee of the taxpayer.
  - f Family Member - a member of the taxpayer's immediate family (for example, spouse, parent, child, grandparent, grandchild, step-parent, step-child, brother, or sister).
  - g Enrolled Actuary - enrolled as an actuary by the Joint Board for the Enrollment of Actuaries under 29 U.S.C. 1242 (the authority to practice before the Internal Revenue Service is limited by section 10.3(d) of Circular 230).
  - h Unenrolled Return Preparer - Your authority to practice before the Internal Revenue Service is limited. You must have been eligible to sign the return under examination and have signed the return. See Notice 2011-6 and Special rules for registered tax return preparers and unenrolled return preparers in the instructions.
  - i Registered Tax Return Preparer - registered as a tax return preparer under the requirements of section 10.4 of Circular 230. Your authority to practice before the Internal Revenue Service is limited. You must have been eligible to sign the return under examination and have signed the return. See Notice 2011-6 and Special rules for registered tax return preparers and unenrolled return preparers in the instructions.
  - k Student Attorney or CPA - receives permission to practice before the IRS by virtue of his/her status as a law, business, or accounting student working in LITC or STCP under section 10.7(d) of Circular 230. See instructions for Part II for additional information and requirements.
  - r Enrolled Retirement Plan Agent - enrolled as a retirement plan agent under the requirements of Circular 230 (the authority to practice before the Internal Revenue Service is limited by section 10.3(e)).

IF THIS DECLARATION OF REPRESENTATIVE IS NOT SIGNED AND DATED, THE POWER OF ATTORNEY WILL BE RETURNED. REPRESENTATIVES MUST SIGN IN THE ORDER LISTED IN LINE 2 ABOVE. See the instructions for Part II.

Note: For designations d-f, enter your title, position, or relationship to the taxpayer in the "Licensing jurisdiction" column. See the instructions for Part II for more information.

Designation - Insert above letter (a-r)	Licensing jurisdiction (state) or other licensing authority (if applicable)	License/Bar or Enrollment Number (if applicable)	Signature	Date
B	FLORIDA	AC0006035	<i>Robert D. B...</i>	3-12-12
B	FLORIDA	AC0034466	<i>Mary C. Harrell</i>	3/12/12

**Part III. Financial Data (Must be completed by all applicants)**

Complete the financial statements for the current year and for each of the 3 years immediately before it. If in existence less than 4 years, complete the statements for each year in existence. If in existence less than 1 year, also provide proposed budgets for the 2 years following the current year.

**A. Statement of Revenue and Expenses**

Revenue	(a) Current Tax Year	3 Prior Tax Years or Proposed Budget for Next 2 Years			(e) Total
	From _____ To _____	(b) _____	(c) _____	(d) _____	
1 Gross dues and assessments of members . . . . .					
2 Gross contributions, gifts, etc. . . . .					
3 Gross amounts derived from activities related to the organization's exempt purpose (attach schedule) (Include related cost of sales on line 9.)					
4 Gross amounts from unrelated business activities (attach schedule)					
5 Gain from sale of assets, excluding inventory items (attach schedule) . . . . .					
6 Investment income (see page 3 of the instructions)					
7 Other revenue (attach schedule). . . . .					
8 Total revenue (add lines 1 through 7) . . . . .					
<b>Expenses</b>					
9 Expenses attributable to activities related to the organization's exempt purposes. . . . .					
10 Expenses attributable to unrelated business activities					
11 Contributions, gifts, grants, and similar amounts paid (attach schedule). . . . .					
12 Disbursements to or for the benefit of members (attach schedule)					
13 Compensation of officers, directors, and trustees (attach schedule)					
14 Other salaries and wages. . . . .					
15 Interest . . . . .					
16 Occupancy . . . . .					
17 Depreciation and depletion . . . . .					
18 Other expenses (attach schedule) . . . . .					
19 Total expenses (add lines 9 through 18) . . . . .					
20 Excess of revenue over expenses (line 8 minus line 19) . . . . .					

**B. Balance Sheet (at the end of the period shown)**

		Current Tax Year as of _____
<b>Assets</b>		
1	Cash . . . . .	1
2	Accounts receivable, net . . . . .	2
3	Inventories . . . . .	3
4	Bonds and notes receivable (attach schedule) . . . . .	4
5	Corporate stocks (attach schedule). . . . .	5
6	Mortgage loans (attach schedule) . . . . .	6
7	Other investments (attach schedule) . . . . .	7
8	Depreciable and depletable assets (attach schedule) . . . . .	8
9	Land . . . . .	9
10	Other assets (attach schedule) . . . . .	10
11	<b>Total assets</b> . . . . .	11
<b>Liabilities</b>		
12	Accounts payable . . . . .	12
13	Contributions, gifts, grants, etc., payable . . . . .	13
14	Mortgages and notes payable (attach schedule) . . . . .	14
15	Other liabilities (attach schedule) . . . . .	15
16	<b>Total liabilities.</b> . . . . .	16
<b>Fund Balances or Net Assets</b>		
17	Total fund balances or net assets . . . . .	17
18	<b>Total liabilities and fund balances or net assets</b> (add line 16 and line 17) . . . . .	18

If there has been any substantial change in any aspect of the organization's financial activities since the end of the period shown above, check the box and attach a detailed explanation. ☐

**Internal Revenue Service**  
P.O. Box 12192  
Covington, KY 41012-0192

**Department of the Treasury**

**Date:** June 3, 2013

America is Not Stupid, Inc.  
C/o Eugene G. Peek III  
501 Riverside Avenue, Suite 601  
Jacksonville, FL 32202

**Employer Identification Number:**

45-2442108

**Person to Contact – Group #:**

Faye Ng - 7826

ID# 0203259

**Contact Telephone Numbers:**

513-263-3699 Phone

859-669-3783 Fax

**Response Due Date:**

June 17, 2013

Dear Applicant:

We sent you a letter requesting additional information we need in order to consider your application for exemption on May 3, 2013. We also attempted to contact your designated representative by telephone to try to obtain the requested information. We have not received a response to our information request.

Please provide the information requested in the enclosure by the due date shown in the heading of this letter. If we receive the information requested by the due date, we will continue to process your application for exemption under section 501(c)(4) of the Code. If we do not receive the information requested by the due date, we will be unable to consider your application for exemption further and will close your case.

If you have any questions or need assistance regarding our request for information, please contact me directly at the telephone number listed above.

Sincerely yours,



Faye Ng  
Exempt Organizations Specialist

Enclosure:  
Information Request (1312/2382 letter)

**Internal Revenue Service**  
P.O. Box 12192  
Covington, KY 41012-0192

**Department of the Treasury**

**Date:** May 3, 2013

America Is Not Stupid, Inc.  
C/o Eugene G Peek III  
501 Riverside Avenue, No. 601  
Jacksonville, FL 32202

**Employer Identification Number:**

45-2442108

**Person to Contact – Group #:**

Faye Ng - 7821

ID# 0203259

**Contact Telephone Numbers:**

513-263-3699 Phone

859-669-3783 Fax

**Response Due Date:**

May 24, 2013

Dear Sir or Madam:

We need more information before we can complete our consideration of your application for exemption. Please provide the information requested on the enclosed Information Request by the response due date shown above. Your response must be signed by an authorized person or an officer whose name is listed on your application. Also, the information you submit should be accompanied by the following declaration:

*Under penalties of perjury, I declare that I have examined this information, including accompanying documents, and, to the best of my knowledge and belief, the information contains all the relevant facts relating to the request for the information, and such facts are true, correct, and complete.*

If we approve your application for exemption, we will be required by law to make the application and the information that you submit in response to this letter available for public inspection. Please ensure that your response doesn't include unnecessary personal identifying information, such as bank account numbers or Social Security numbers, that could result in identity theft or other adverse consequences if publicly disclosed. If you have any questions about the public inspection of your application or other documents, please call the person whose name and telephone number are shown above.

To facilitate processing of your application, please attach a copy of this letter and the enclosed Application Identification Sheet to your response and all correspondence related to your application. This will enable us to quickly and accurately associate the additional documents with your case file. Also, please note the following important response submission information:

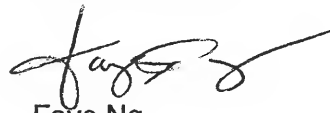
- Please don't fax and mail your response. Faxing and mailing your response will result in unnecessary delays in processing your application. Each piece of correspondence submitted (whether fax or mail) must be processed, assigned, and reviewed by an EO Determinations specialist.
- Please don't fax your response multiple times. Faxing your response multiple times will delay the processing of your application for the reasons noted above.

- Please don't call to verify receipt of your response without allowing for adequate processing time. It takes a minimum of three workdays to process your faxed or mailed response from the day it is received.

If we don't hear from you by the response due date shown above, we will assume you no longer want us to consider your application for exemption and will close your case. As a result, the Internal Revenue Service will treat you as a taxable entity. If we receive the information after the response due date, we may ask you to send us a new application.

If you have any questions, please contact the person whose name and telephone number are shown in the heading of this letter.

Sincerely yours,

A handwritten signature in black ink, appearing to read 'Faye Ng', with a long horizontal stroke extending to the right.

Faye Ng  
Exempt Organizations Specialist

Enclosure: Information Request  
Application Identification Sheet

Additional Information Requested:

1. Please read the Penalties of Perjury statement on page 1 above. Then, please sign and date below, indicating you agree to the Declaration.

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
Printed Name

2. The description of activities that you provided on your Form 1024 does not provide enough details for us to make a determination that your activities further a social welfare purpose under § 501(c)(4). Please provide the following with regards to your activities:
  - a. Provide the specific activities that you conduct in order to further your grassroots advocacy, such as holding forums, seminars, publishing articles, newsletters, assisting other organizations, lobbying activities, educational activities, etc.
  - b. Provide a detailed description of what each activity entails and how it is conducted.
  - c. Provide details on where and when your activities are conducted, and by whom.
  - d. Submit copies of materials you have distributed or sample materials you intend to distribute to educate the public including materials disseminated through radio, television, advertising, newspaper advertising, Facebook and Twitter.
  - e. Submit copies of all brochures, flyers, advertising and other materials you have distributed.
3. Submit copies of the educational content of your website.
4. You stated in your Form 1024 that you will work with elected officials and existing community coalitions to support pro-business issues and to recruit grassroots activists who advocate for a pro-business agenda. With regard to this activity, provide the following information:
  - a. Provide a detailed description of how you have worked with or will work with elected officials to advance your exempt purpose. If you have already engaged in this activity, describe what took place when you worked with elected officials to advance your goals and the result of that collaboration.
  - b. Provide a detailed description of your collaboration with grassroots activists. Describe the specific activities have you engaged in or will engage in involving grassroots activists.
  - c. Describe all activities you conducted with regard to supporting or opposing candidates for public office, if any. Please specify the percentage of time and resources out of your total time and resources you devote to political campaign intervention activities.
5. The financial data you provided was insufficient. Please submit actual budgets for 2012 and proposed budgets for 2013 and 2014. Attached is page 5 of Form 1024 for your use.
6. The box(es) on Section 2, on your Form 2848, Power of Attorney and Declaration of Representative, was not checked. If you wish for your representative to receive notices and communications, please check the box(es) on Section 2 of the Form 2848. Please

also have an officer and the representative(s) initial and date next to the change.

PLEASE DIRECT ALL CORRESPONDENCE REGARDING YOUR CASE TO:

US Mail:

Internal Revenue Service  
Exempt Organizations  
P. O. Box 12192  
Covington, KY 41012-0192

Street Address for Delivery Service:

Internal Revenue Service  
Exempt Organizations  
201 Rivercenter Blvd  
ATTN: Extracting Stop 312  
Covington, KY 41011

Form **2848**

(Rev. October 2011)

Department of the Treasury  
Internal Revenue Service**Power of Attorney  
and Declaration of Representative**

▶ Type or print. ▶ See the separate instructions.

OMB No. 1545-0150

**For IRS Use Only**

Received by:

Name

Telephone

Function

Date / /

**Part I Power of Attorney****Caution:** Form 2848 will not be honored for any purpose other than representation before the IRS.**1 Taxpayer information.** Taxpayer must sign and date this form on page 2, line 7.

Taxpayer name and address

Identifying number

45-2442108

Daytime telephone number

Plan number (if applicable)

AMERICA IS NOT STUPID, INC.  
C/O EUGENE G PEEK III  
501 RIVERSIDE AVENUE, NO. 601  
JACKSONVILLE, FL 32202

hereby appoints the following representative(s) as attorney(s)-in-fact:

**2 Representative(s) must sign and date this form on page 2, Part II.**

Name and address

RICHARD D BROCK  
501 RIVERSIDE AVENUE, SUITE 800  
JACKSONVILLE, FL 32202Check if to be sent notices and communications ☐

CAF No. 6500-71523R

PTIN P01345302

Telephone No. 904-396-4015

Fax No. 904-399-4012

Check if new: Address ☐ Telephone No. ☐ Fax No. ☐

Name and address

MARY C HARRELL  
501 RIVERSIDE AVENUE, SUITE 800  
JACKSONVILLE, FL 32202Check if to be sent notices and communications ☐

CAF No. 2605-49498R

PTIN P00113175

Telephone No. 904-396-4015

Fax No. 904-399-4012

Check if new: Address ☐ Telephone No. ☐ Fax No. ☐

Name and address

CAF No.

PTIN

Telephone No.

Fax No.

Check if new: Address ☐ Telephone No. ☐ Fax No. ☐

to represent the taxpayer before the Internal Revenue Service for the following matters:

**3 Matters**

Description of Matter (Income, Employment, Excise, Whistleblower, PLR, FOIA, Civil Penalty, etc.) (see the instructions for line 3)	Tax Form Number (1040, 941, 720, etc.) (if applicable)	Year(s) or Period(s) (if applicable) (see the instructions for line 3)
APPLICATION FOR EXEMPTION	FORM 1024	2012
INCOME	FORM 990	2011-2013

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List any specific deletions to the acts otherwise authorized in this power of attorney: \_\_\_\_\_



## AMERICA IS NOT STUPID, INC.

Form 2848 (Rev. 10-2011)

C/O EUGENE G PEEK III

45-2442108

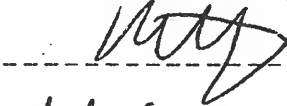
Page 2

- 6 Retention/revocation of prior power(s) of attorney. The filing of this power of attorney automatically revokes all earlier power(s) of attorney on file with the Internal Revenue Service for the same tax matters and years or periods covered by this document. If you **do not** want to revoke a prior power of attorney, check here ☐

YOU MUST ATTACH A COPY OF ANY POWER OF ATTORNEY YOU WANT TO REMAIN IN EFFECT.

- 7 Signature of taxpayer. If a tax matter concerns a year in which a joint return was filed, the husband and wife must each file a separate power of attorney even if the same representative(s) is (are) being appointed. If signed by a corporate officer, partner, guardian, tax matters partner, executor, receiver, administrator, or trustee on behalf of the taxpayer, I certify that I have the authority to execute this form on behalf of the taxpayer.

▶ IF NOT SIGNED AND DATED, THIS POWER OF ATTORNEY WILL BE RETURNED TO THE TAXPAYER.



Signature

4.08-12

Date

President

Title (if applicable)

M.A. Gartin

Print Name

PIN Number

AMERICA IS NOT STUPID, INC. C/O  
EUGENE G PEEK III

Print name of taxpayer from line 1 if other than individual


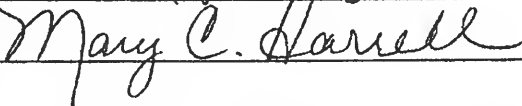
**Part II Declaration of Representative**

Under penalties of perjury, I declare that:

- I am not currently under suspension or disbarment from practice before the Internal Revenue Service;
- I am aware of regulations contained in Circular 230 (31 CFR, Part 10), as amended, concerning practice before the Internal Revenue Service;
- I am authorized to represent the taxpayer identified in Part I for the matter(s) specified there; and
- I am one of the following:
  - a Attorney - a member in good standing of the bar of the highest court of the jurisdiction shown below.
  - b Certified Public Accountant - duly qualified to practice as a certified public accountant in the jurisdiction shown below.
  - c Enrolled Agent - enrolled as an agent under the requirements of Circular 230.
  - d Officer - a bona fide officer of the taxpayer's organization.
  - e Full-Time Employee - a full-time employee of the taxpayer.
  - f Family Member - a member of the taxpayer's immediate family (for example, spouse, parent, child, grandparent, grandchild, step-parent, step-child, brother, or sister).
  - g Enrolled Actuary - enrolled as an actuary by the Joint Board for the Enrollment of Actuaries under 29 U.S.C. 1242 (the authority to practice before the Internal Revenue Service is limited by section 10.3(d) of Circular 230).
  - h Unenrolled Return Preparer - Your authority to practice before the Internal Revenue Service is limited. You must have been eligible to sign the return under examination and have signed the return. See Notice 2011-6 and Special rules for registered tax return preparers and unenrolled return preparers in the instructions.
  - i Registered Tax Return Preparer - registered as a tax return preparer under the requirements of section 10.4 of Circular 230. Your authority to practice before the Internal Revenue Service is limited. You must have been eligible to sign the return under examination and have signed the return. See Notice 2011-6 and Special rules for registered tax return preparers and unenrolled return preparers in the instructions.
  - k Student Attorney or CPA - receives permission to practice before the IRS by virtue of his/her status as a law, business, or accounting student working in LTC or STCP under section 10.7(d) of Circular 230. See instructions for Part II for additional information and requirements.
  - r Enrolled Retirement Plan Agent - enrolled as a retirement plan agent under the requirements of Circular 230 (the authority to practice before the Internal Revenue Service is limited by section 10.3(e)).

▶ IF THIS DECLARATION OF REPRESENTATIVE IS NOT SIGNED AND DATED, THE POWER OF ATTORNEY WILL BE RETURNED. REPRESENTATIVES MUST SIGN IN THE ORDER LISTED IN LINE 2 ABOVE. See the instructions for Part II.

**Note:** For designations d-f, enter your title, position, or relationship to the taxpayer in the "Licensing jurisdiction" column. See the instructions for Part II for more information.

Designation - Insert above letter (a-r)	Licensing jurisdiction (state) or other licensing authority (if applicable)	License/Bar or Enrollment Number (if applicable)	Signature	Date
B	FLORIDA	AC0006035		3-12-12
B	FLORIDA	AC0034466		3/12/12

**Part III. Financial Data** (Must be completed by all applicants)

Complete the financial statements for the current year and for each of the 3 years immediately before it. If in existence less than 4 years, complete the statements for each year in existence. If in existence less than 1 year, also provide proposed budgets for the 2 years following the current year.

**A. Statement of Revenue and Expenses**

Revenue	(a) Current Tax Year	3 Prior Tax Years or Proposed Budget for Next 2 Years			(e) Total
	From _____ To _____	(b) _____	(c) _____	(d) _____	
1 Gross dues and assessments of members . . . . .					
2 Gross contributions, gifts, etc. . . . .					
3 Gross amounts derived from activities related to the organization's exempt purpose (attach schedule) (Include related cost of sales on line 9.)					
4 Gross amounts from unrelated business activities (attach schedule)					
5 Gain from sale of assets, excluding inventory items (attach schedule) . . . . .					
6 Investment income (see page 3 of the instructions)					
7 Other revenue (attach schedule). . . . .					
8 Total revenue (add lines 1 through 7) . . . . .					
<b>Expenses</b>					
9 Expenses attributable to activities related to the organization's exempt purposes. . . . .					
10 Expenses attributable to unrelated business activities					
11 Contributions, gifts, grants, and similar amounts paid (attach schedule). . . . .					
12 Disbursements to or for the benefit of members (attach schedule)					
13 Compensation of officers, directors, and trustees (attach schedule)					
14 Other salaries and wages. . . . .					
15 Interest . . . . .					
16 Occupancy . . . . .					
17 Depreciation and depletion . . . . .					
18 Other expenses (attach schedule) . . . . .					
19 Total expenses (add lines 9 through 18) . . . . .					
20 Excess of revenue over expenses (line 8 minus line 19) . . . . .					

**B. Balance Sheet (at the end of the period shown)**

		Current Tax Year as of _____
<b>Assets</b>		
1	Cash . . . . .	1
2	Accounts receivable, net . . . . .	2
3	Inventories . . . . .	3
4	Bonds and notes receivable (attach schedule) . . . . .	4
5	Corporate stocks (attach schedule). . . . .	5
6	Mortgage loans (attach schedule) . . . . .	6
7	Other investments (attach schedule) . . . . .	7
8	Depreciable and depletable assets (attach schedule) . . . . .	8
9	Land . . . . .	9
10	Other assets (attach schedule) . . . . .	10
11	<b>Total assets</b> . . . . .	11
<b>Liabilities</b>		
12	Accounts payable . . . . .	12
13	Contributions, gifts, grants, etc., payable . . . . .	13
14	Mortgages and notes payable (attach schedule) . . . . .	14
15	Other liabilities (attach schedule) . . . . .	15
16	<b>Total liabilities.</b> . . . . .	16
<b>Fund Balances or Net Assets</b>		
17	Total fund balances or net assets . . . . .	17
18	<b>Total liabilities and fund balances or net assets</b> (add line 16 and line 17) . . . . .	18

If there has been any substantial change in any aspect of the organization's financial activities since the end of the period shown above, check the box and attach a detailed explanation. ☐ ▶

6850 Austin Center Blvd, Suite 180  
Austin, Texas 78731  
Phone: 512-346-2086  
Facsimile: 512-338-9883  
E-mail: cpa@atchleycpas.com



# Fax

To: Ms. Faye Ng (ID # 0203259)

From: Renae Duncan, CPA

Internal Revenue Service --

Exempt Organizations

Fax: 1-859-669-3783

Pages: 23

Phone: 1-513-263-3699

Date: 5/24/13

Re: America Is Not Stupid, Inc.

EIN: 45-2442108

Sincerely,

Renae Duncan, CPA

DISCLAIMER: Treasury Department Circular 230 Disclosure: To ensure compliance with requirements imposed by the Treasury Department, we inform you that any U.S. federal tax advice contained in this communication (including any attachments) is not intended or written to be used, and cannot be used, for the purpose of (i) avoiding penalties under the Internal Revenue Code or (ii) promoting, marketing or recommending to another party any transaction or matter addressed herein.

This facsimile transmission is intended for the addressee named above. It contains information that is privileged, confidential, or otherwise protected from use and disclosure. If you are not the intended recipient, you are hereby notified that any review, disclosure, copying, or dissemination of this transmission, or the taking of any action in reliance on its contents, or other use is strictly prohibited. If you have received this transmission in error, please notify us by telephone immediately so that we can arrange for its return to us. Thank you for your cooperation.

RECEIVED TIME MAY. 24. 1:10PM

Internal Revenue Service  
Exempt Organizations  
P.O. Box 12192  
Covington, KY 41012-0192  
Attn: Ms. Faye Ng

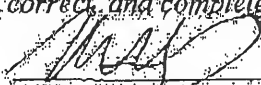
VIA FAX 859-669-3783

Re: Form 1024 (Application for Recognition of Exemption Under Section 501(a))  
(the "Application")  
America is Not Stupid, Inc. (the "Organization")  
EIN: 45-2442108

Dear Ms. Ng:

In response to the questions raised in your letter dated May 3, 2013, with respect to the request for recognition of tax exempt status under Internal Revenue Code Section 501(a), and specifically, Code Section 501(c)(4), pursuant to the Application submitted by Organization, please consider the following responses. Each response is addressed in the order in which they were presented in your letter of May 3, 2013 (enclosed herewith).

*Under penalties of perjury, I declare that I have examined this information, including accompanying documents, and to the best of my knowledge and belief, the information contains all the relevant facts relating to the request for the information, and such facts are true, correct, and complete.*

  
Miguel Gutierrez  
President  
May 23, 2013

**Question 2.** *The description of your activities that you provided on your Form 1024 does not provide enough details for us to make a determination that your activities further a social welfare purpose under §501(c)(4). Please provide the following with regards to your activities:*

**2(a).** *Provide the specific activities that you conduct in order to further your grassroots advocacy, such as holding forums, seminars, publishing articles, newsletters, assisting other organizations, lobbying activities, educational activities, etc.*

**RESPONSE:**

- The Organization is organized and operated exclusively as a Code §501(c)(4) corporation dedicated to discussing current social and political issues between and among the general public and how they impact every citizen in the United States.

- To elaborate, as stated in its Application, the Organization is a grassroots advocacy organization which advocates for a commitment to individual liberty, limited government, free enterprise, and support for the engine that drives our economy – small business. The Organization believes that that U.S. electorate should be fully informed prior to voting and accordingly conducts activities to foster and promote the education of the general public with respect to current federal legislation, regulations and government programs, especially those with a direct impact on small businesses. The Organization's tax exempt advocacy mission is to assist in clarifying the debate over different views for the country's political and economic future, to educate voters on how contrasting visions will shape the country's future, and to give citizens the proper information to help them hold lawmakers and office-seekers accountable to their constituents and to the country as a whole.
- To accomplish its tax exempt purpose and mission, the Organization conducted the following activities:
  - In addition to the Organization's own website, the Organization also communicates to the general public through the NewsEagle360.com website which it developed and maintains in an effort to provide citizens with easily accessible links and information regarding current legislation, all of which impact the general welfare of the country's citizens. NewsEagle360.com is a nationally oriented website freely accessible to the general public worldwide which disseminates up-to-date and pertinent information regarding issues related to domestic small business, healthcare, public policy, and world news. To date the Organization has over 2 million monthly visitors to the site and growing. NewsEagle360.com was developed and is maintained by the Organization as a method by which the Organization achieves its social welfare purpose of communicating news and information to the general public concerning issues in minority communities, small business growth, federal healthcare issues, etc. NewsEagle360.com is built on a video delivery platform and is currently viewed around the world.

For example, people can visit NewsEagle360.com to find and read up-to-the-minute current articles pertinent to new and proposed legislation, small business, healthcare, public policy, etc. The website contains information about current bills and legislation at state and national levels pertaining to issues that affect the general welfare the country's citizens. The website's content is updated hourly.

NewsEagle360.com features articles from across the U.S. and has over 4,600 content partners such as CBS, ABC, Reuters, and Associated Press, that assist the Organization in providing visitors to the website with useful information to help readers succeed in their businesses, their home lives, and in their respective workplaces. The Organization also provides blogs and editorials for publishing on NewsEagle360.com. Additionally,

visitors to NewsEagle360.com may submit an online request for NewsEagle360.com to publish material specifically suited to their particular interests in the broader areas of small business, healthcare, public policy, etc. The Organization pays for the website hosting fees for NewsEagle360.com and has a cost sharing arrangement with News, Inc. which manages the posting of content and the ads on the site.

- The Organization has authored several articles intended for dissemination and publication on various websites regarding how underserved communities or minority populations and economically disadvantaged small businesses may be affected by certain U.S. federal rules and regulations in the coming years. These articles are posted on NewsEagle360.com.
- The Organization organized and hosted various forums throughout the country open to the public, without cost, to promote the open discussion of new federal legislation, regulations, and policies, including recent healthcare legislation, including how it may impact people of all ages, from children to seniors, the anticipated impact of the such healthcare legislation on small businesses, and general support issues for small businesses.
- The Organization also communicated with the general public and took the pulse of certain targeted members of the general population through phone polls. The Organization hired a company to poll selected households of the community in the states of Montana, Nevada and Texas with heads of households being persons who have Hispanic surnames. The polling calls were conducted over a one month period in each of the three states. The results of the poll were summarized (without disclosing the names of poll participants) on the NewsEagle360.com website. Attached as Exhibit "C" is a copy of the polling questions.
- The Organization also operated a door-to-door grassroots initiative in largely undeserved neighborhoods throughout the states of Nevada, Montana and Texas to educate the general public on recently enacted legislation and current and future public policy issues, and to invite them to attend the Organization's events.
- The Organization has worked with other like-minded organizations by participating in free events which are coordinated and promoted by these like-minded organizations, and open to the general public for the community, supporters, and activists to attend and learn more about current federal bills and legislation and pro-business issues. For example, at certain of these events, the Organization hosted information booths from which it distributed information to the public that it previously prepared about healthcare legislation, small businesses and other current public policy issues.

- The foregoing activities are intended to serve as a foundation for educating the general public, the electorate and to give citizens the proper information to help them hold lawmakers and office-seekers accountable to their constituents and to the country as a whole. The Organization's tax exempt purpose is to educate the general public, with a current focus on small business owners, about the federal rules and regulations that they may be subject to under recently enacted federal legislation, including how such legislation may impact them economically. One of the Organization's goals is to help small business owners plan and budget effectively in light of such recently enacted federal legislation, such that they may be in position where they can successfully build their businesses for themselves, their families, their employees and for the betterment of the community as a whole.
- The Organization has not conducted any lobbying activity during the most recent U.S. Congressional session other than inviting local, state, and federal elected officials to attend the Organization's free public seminars and events. The Organization has also sent written requests to such elected officials to provide the Organization with his or her official brochures with the intention that such materials may assist the Organization in its efforts to educate small business owners in the communities in which the Organization conducts its activities as to how to expand their small businesses in light of the new federal rules and regulations which will be effective in 2014.

2(b). *Provide a detailed description of what each activity entails and how it is conducted.*

**RESPONSE:**

- Certain of the materials developed and written by the Organization include articles written for submission to third-party websites which are submitted to the editors of those websites who have the ultimate authority and discretion to determine whether they will publish the Organization's articles. At the time of an article's submission, the Organization does not know which websites, if any, will choose to publish its articles. It has been the case that these websites do not typically notify authors when an article is going to be published and posted on their website. Accordingly, the Organization periodically searches on Google to determine which, if any, of its submitted articles have been published. The Organization was able to get several of the articles published on NewsEagle360.com.
- The Organization rented facilities to host forums that are free to the public to attend to receive information concerning how new federal legislation, rules and regulations may impact the expansion of small businesses in underserved and economically distressed regions of the United States. To date, the Organization has held such events in Las Vegas, Nevada and San Antonio, Texas. There were approximately 2,000 people in attendance at each event. The Organization rented out small event centers at which to hold the events. The speakers at the events included small business owners and healthcare experts. The events typically were

about 2-3 hours long depending on how long the question and answer portion of the program continued.

- The Organization rented booth space together with, and in collaboration with, other like-minded organizations to discuss and educate small business owners in various economically distressed communities about strategies for expanding their businesses, developing and implementing budgeting strategies, and the potential effects of recently enacted federal healthcare legislation on their existing healthcare plans for themselves and their employees in the communities they serve.
- Due to the fact that the Organization was in its first year of operations, the Organization engaged third party service providers to assist it in carrying out certain of its tax exempt activities, such as outreach activities, as described below, rather than strictly using volunteers and/or an internal paid staff. In the future, as the Organization becomes more established, the Organization plans to be able to rely more heavily, or solely, on volunteers and/or an internal paid staff.

2(c). *Provide details on where and when your activities are conducted and by whom.*

**RESPONSE:**

- The Organization conducted its activities and community outreach services in various communities throughout the United States that are currently underserved and economically distressed. Such communities include high density Hispanic and African American populations, in cities across the country, including:
  - Las Vegas, Nevada
  - Santa Ana, California
  - San Antonio, Texas.
  - Tampa, Florida
- The Organization conducted some of its activities with the assistance of certain third party service providers which offer grassroots outreach and related activities and services which allowed the Organization to operate more effectively and efficiently in its initial year of operations by leveraging the knowledge such service providers had with respect to each community in which the Organization conducted its grassroots outreach and educational activities. These service providers provided knowledgeable, bilingual (English and Spanish) staff persons to work at the events in which the Organization participated, including at the Organization's information booth, together with and on behalf of the Organization. Having bilingual staff persons with knowledge and insight about the communities in which they live, permitted the Organization to spread its message in the most effective and efficient manner, and to the greatest number of event attendees. The Organization also engaged these service providers to assist the Organization in its door-to-door grass roots initiative to educate the general



public on current issues and legislation and to invite such community members to the Organization's outreach and education events.

- The Organization conducted most of its activities, such as open public forum events, on weekends, days of the week which permitted more community members to attend, as the Organization's goal was to reach out to, and be accessible to, as many community members as possible.

**2(d). *Submit copies of materials you have distributed or sample materials you intend to distribute to educate the public including materials disseminated through radio, television, advertising, newspaper advertising, Facebook, and Twitter.***

**RESPONSE:**

- The flyer for a free event, open to the public, and hosted by the Organization in San Antonio, Texas is attached hereto as Exhibit "A". The script of a radio spot advertising such event is attached hereto as Exhibit "B". The event was planned to facilitate a forum for the community to come together to openly discuss topics affecting the Hispanic population in the U.S., including, but not limited to, healthcare, the housing market, jobs and the economy, and various education issues. The Organization partnered with additional organizations with respect to the event, including Build a Better America Now, an organization which has been recognized as exempt under Code §501(c)(4).
- The event featured Hector Barreto, former Administrator of the U.S. Small Business Administration (nominated by President George W. Bush), as the keynote speaker. Mr. Barreto also sat as an ex officio member on the President Bush's Advisory Commission on Educational Excellence for Hispanic Americans. The event also included a meet and greet with entertainer Paul Rodriguez. Mr. Rodriguez was included as part of the event to draw members of the Hispanic community to attend. The Organization engaged Mr. Rodriguez as a spokesperson at the event to discuss and spread the message of small business growth as the engine that runs America. The event was highly attended with roughly 2,000 people in attendance. A "VIP" table could be purchased which guaranteed seating for 10 people at the front, near the stage. Being that the event was free to the public, some people and group wanted guaranteed seating.
- Organization has not conducted any newspaper advertising. The Organization has not communicated with the general public through Facebook or Twitter media forums, although it is possible that it may utilize social media avenues in the future.

**2(e). *Submit copies of all brochures, flyers, advertising, and other materials you have distributed.***

**RESPONSE:**

- Please see Exhibits A and B.

3. *Submit copies of the educational content on your website.*

RESPONSE:

- The educational content on the Organization's website reads as follows:

*"We have spent our working lives contributing to Social Security and expect it to be there in our retirement - Fix It.*

*America is not stupid.*

*Tort reform is a benefit to every working American - Make it happen.*

*America is not stupid.*

*Protect our Medicare and get rid of Obamacare.*

*America is not stupid.*

*Energy independence is a goal not an idea, let's get going and make it happen - Oil, Gas, Coal, Nuclear, Alternative - we need them all.*

*America is not stupid.*

*Bigger Government is the cause not the cure for our economic ills.*

*America is not stupid.*

*Class warfare divides us, we are not the 1% or the 99%, but the 100%.*

*America is not stupid.*

*This website is brought to you by America is not Stupid, Inc. a 501(c)(4) corporation dedicated to discussing the social and political issues of the day and how they impact every citizen in the United States."*

Additionally, as discussed herein, the Organization developed and maintains NewsEagle360.com to feature articles from across the U.S. and contributed by over 4,600 content partners such as CBS, ABC, Reuters, and Associated Press, that assist the Organization in providing visitors to the website with useful information to help readers succeed in business, life, and in the

workplace. As previously stated, people can visit NewsEagle360.com to read up-to-the-minute current articles pertinent to new and proposed legislation, small business, healthcare, public policy, etc. The website contains information about current bills and legislation at state and national levels pertaining to issues that affect the general welfare the country's citizens. Additionally, certain of the Organization's articles, blogs and editorials have been published and posted on NewsEagle360.com.

**4. You stated in your Form 1024 that you will work with elected officials and existing community coalitions to support pro-business issues and to recruit grassroots activists who advocate for a pro-business agenda. With regard this activity, please provide the following information:**

**4a. Provide a detailed description of how you have worked with or will work with elected officials to advance your exempt purpose. If you have already engaged in this activity, describe what took place when you worked with elected officials to advance your goals and the result of that collaboration.**

**RESPONSE:**

To date, the Organization has not worked with any specific elected official. The Organization has not yet directly engaged any elected officials and has only sent invitations to the offices of elected officials known to support pro-business issues inviting the respective elected official to attend the Organization's events. The Organization has also sent written requests to elected officials to provide the Organization with his or her official brochures with the intent that such materials might assist the Organization in its efforts to educate small business owners in the communities in which the Organization conducts its activities as to how to expand their small businesses in light of new federal rules and regulations which will be effective in 2014. The Organization's tax exempt purpose is to better inform such communities as to the recently enacted federal laws, such as the recently enacted federal healthcare legislation, including the effect that such new laws may have on small businesses in the community as a whole.

**4(b). Provide a detailed description of your collaboration with grassroots activists. Describe the specific activities have you engaged in involving grassroots activists.**

**RESPONSE:**

The Organization has worked with grassroots activists in underserved and economically distressed communities to spread its message of the importance and effect of small business empowerment in Hispanic and African American segments of the small business model.

Specifically, the Organization has educated such grassroots activists with (i) the Organization's message on the importance of small business growth, (ii) how to achieve such growth, and (iii) the Organization's community involvement strategies. The Organization provided the grassroots activists with whitepapers written on healthcare and the economy to educate them on the issues for which the Organization is seeking to educate the general public and the electorate. It is the intent that the grassroots activists will share this information and message in their respective communities. The Organization's goal is to spread its message far and wide, in part by utilizing grassroots activists in their local communities to share and promote the Organization's message.

In traveling to the various communities described in the response to question 2(c), the Organization has successfully been able to provide services, spread its message, and educate voters in many underserved and economically distressed populations in several cities across the country.

The Organization has also held events as referenced previously and has invited grassroots activists to attend and hear the Organization's message of small business growth and empowerment and the tools that that the Organization teaches to such small businesses to empower them to help their respective underserved communities as it relates to the promotion of small business growth and the positive impact in the community which naturally follows.

**4(c). Describe all activities you conducted with regard to supporting or opposing candidates for public office, if any. Please specify the percentage of time and resources out of your total time and resources you devote to political campaign intervention activities.**

**RESPONSE:**

As reported in the Organization's Federal Election Commission report, the Organization has spent the following time and resources with respect to supporting or opposing candidates for public office:

- \$60,759 which comes to 3% of the Organization's total resources.
- The total time spent on any political activity supporting any candidate for public office is less than 3% of the Organization's total activities.

The activity for which the time and money was spent was for television ads with respect to one candidate in Montana.

**5a. The financial data you provided was insufficient. Please submit actual budgets for 2012 and proposed budgets for 2013 and 2014. Attached is page 5 of Form 1024 for your use.**

**RESPONSE:**

Please see the completed page 5 of Form 1024 enclosed herewith.

**6. The box(es) on Section 2, on your Form 2848, Power of Attorney and Declaration of Representative, was not checked. If you wish for your representative to receive notices and communications, please check the box(es) on Section 2 of the Form 2848. Please also have an officer and the representative(s) initial and date next to the change.**

**RESPONSE:**

At this time, the Organization is submitting a second executed IRS Form 2848, Power of Attorney and Declaration of Representative, pursuant to which it has designated two additional persons as authorized representatives of the Organization with respect to the Organization's Application. As indicated on the enclosed Form 2848, such Form 2848 does not revoke the Form 2848 currently filed with the IRS with respect to the Organization.

Exhibit "A"

Flyer for Free Event Open to the Public  
San Antonio, Texas



Exhibit "B"

Script of Radio Advertisement for Free Event Open to the Public  
San Antonio, Texas

60-SEC Script

*Please use Paul Rodriguez comedy audio bits*

*Up-tempo music bed*

San Antonio and surrounding cities....He's back!

Actor & Comedian Paul Rodriguez – LIVE

*(audio comedy bit)*

See comedian Paul Rodriguez for free!

That's right San Antonio!...you've seen him on The Latin Kings of Comedy...now you can see him for FREE.

Friday night – October 26th...at the San Antonio Events Center @ 7pm!

*(audio comedy bit)*

Along with San Antonio's own Cleto Rodriguez...performing LIVE.

And also performing – The Leslie Lugo Band!

This is a free event – limited to the first 3,000 people, so get there early. VIP Tables are available for purchase ~ for more information call 210-884-4462

An evening with comedian Paul Rodriguez – Live! Friday, October 26th at the San Antonio Events Center!

Need a place to stay that night? Contact the "Hyatt-Regency Hill Country Resort & Spa" for a special Paul Rodriguez Show guest room rate.

Exhibit "C"

## Phone Polling Script

Hello, my name is \_\_\_\_\_ and I'm working for America Is Not Stupid, a non-profit group that is seeking your opinion on the upcoming elections.

1. Would you describe your political affiliation? Please be sure to listen to all of the choices before making your selection:

- A. Tea Party Conservative Republican
- B. Conservative Republican
- C. Moderate Republican
- D. Moderate Democrat
- E. Liberal Democrat
- F. Very Liberal Democrat
- G. Independent

2. If the U.S. Senate election were today, would vote for Democrat Jon Tester or Republican Denny Rehberg or Libertarian Dan Cox?

- A. Tester
- B. Rehberg
- C. Cox
- D. Undecided
- E. Refused

3. In the election for Governor, would you vote for Democrat Steve Bullock, Republican Rick Hill or Libertarian Ron Vandeveder?

- A. Bullock
- B. Hill
- C. Vandeveder
- D. Undecided
- E. Refused

4. What do you think is the biggest problem facing the nation?

- A. Jobs and the Economy
- B. Taxes and Spending
- C. Healthcare
- D. Energy and Gas Prices
- E. Education
- F. Other
- G. Unsure
- H. Refused

Thank you for your time. This call was paid for by America Is Not Stupid.

**Part III. Financial Data (Must be completed by all applicants)**

Complete the financial statements for the current year and for each of the 3 years immediately before it. If in existence less than 4 years, complete the statements for each year in existence. If in existence less than 1 year, also provide proposed budgets for the 2 years following the current year.

**A. Statement of Revenue and Expenses**

Revenue	(a) Current Tax Year	3 Prior Tax Years or Proposed Budget for Next 2 Years			(e) Total
	From 01/01/12 To 12/31/12	(b) 2013	(c) 2014	(d) _____	
1 Gross dues and assessments of members . . . . .					
2 Gross contributions, gifts, etc. . . . .	1,941,287	300,000	500,000		2,741,287
3 Gross amounts derived from activities related to the organization's exempt purpose (attach schedule) (Include related cost of sales on line 9.)					
4 Gross amounts from unrelated business activities (attach schedule)					
5 Gain from sale of assets, excluding inventory items (attach schedule) . . . . .					
6 Investment income (see page 3 of the Instructions)					
7 Other revenue (attach schedule). . . . .					
8 Total revenue (add lines 1 through 7) . . . . .	1,941,287	300,000	500,000		2,741,287
<b>Expenses</b>					
9 Expenses attributable to activities related to the organization's exempt purposes. . . . .	1,587,089	250,000	450,000		2,287,089
10 Expenses attributable to unrelated business activities					
11 Contributions, gifts, grants, and similar amounts paid (attach schedule). . . . .					
12 Disbursements to or for the benefit of members (attach schedule)					
13 Compensation of officers, directors, and trustees (attach schedule)					
14 Other salaries and wages. . . . .					
15 Interest . . . . .					
16 Occupancy . . . . .					
17 Depreciation and depletion . . . . .					
18 Other expenses (attach schedule) . . . . .	245,177				245,177
19 Total expenses (add lines 9 through 18) . . . . .	1,832,266	250,000	450,000		2,532,266
20 Excess of revenue over expenses (line 8 minus line 19) . . . . .	109,021	60,000	60,000		209,021

**B. Balance Sheet (at the end of the period shown)**

		Current Tax Year as of 12/31/12	
<b>Assets</b>		1	109,021
1 Cash . . . . .		2	
2 Accounts receivable, net . . . . .		3	
3 Inventories . . . . .		4	
4 Bonds and notes receivable (attach schedule) . . . . .		5	
5 Corporate stocks (attach schedule). . . . .		6	
6 Mortgage loans (attach schedule) . . . . .		7	
7 Other investments (attach schedule) . . . . .		8	
8 Depreciable and depletable assets (attach schedule) . . . . .		9	
9 Land . . . . .		10	
10 Other assets (attach schedule) . . . . .		11	109,021
11 Total assets . . . . .			
<b>Liabilities</b>		12	
12 Accounts payable . . . . .		13	
13 Contributions, gifts, grants, etc., payable . . . . .		14	
14 Mortgages and notes payable (attach schedule) . . . . .		15	
15 Other liabilities (attach schedule) . . . . .		16	0
16 Total liabilities . . . . .			
<b>Fund Balances or Net Assets</b>		17	109,021
17 Total fund balances or net assets . . . . .		18	109,021
18 Total liabilities and fund balances or net assets (add line 16 and line 17)			

If there has been any substantial change in any aspect of the organization's financial activities since the end of the period shown above, check the box and attach a detailed explanation. ☐



**America is Not Stupid, Inc.****Form 1024 - Application for Recognition of Exemption under Section 501(a)****Part III, Financial Data:**

	<b>Tax Year ending</b> <b>12/31/12</b>	<b>Proposed budget</b> <b>12/31/13</b>	<b>Proposed budget</b> <b>12/31/14</b>
<b>Expenses</b>			
Line 18 - other expenses			
Office expenses	67,430		
Travel, meals, entertainment	85,619		
Political independent expenditures	60,759		
Miscellaneous	23,398		
Legal & professional fees	7,121		
Licenses/taxes	850		
	<hr/>		
<b>Total Line 18</b>	<b>245,177</b>	-	-

Form **2848**

(Rev. March 2012)

Department of the Treasury  
Internal Revenue Service**Power of Attorney  
and Declaration of Representative**

► Type or print. ► See the separate instructions.

OMB No. 1545-0150

For IRS Use Only

Received by:

Name \_\_\_\_\_

Telephone \_\_\_\_\_

Function \_\_\_\_\_

Date / /

**Power of Attorney***Caution: A separate Form 2848 should be completed for each taxpayer. Form 2848 will not be honored for any purpose other than representation before the IRS.***1 Taxpayer Information.** Taxpayer must sign and date this form on page 2, line 7.

Taxpayer name and address

AMERICA IS NOT STUPID, INC.  
501 RIVERSIDE AVE., NO. 601  
JACKSONVILLE, FL 32202

Taxpayer identification number(s)

45-2442108

Daytime telephone number

Plan number (if applicable)

hereby appoints the following representative(s) as attorney(s)-in-fact:

**2 Representative(s) must sign and date this form on page 2, Part II.**

Name and address

DANA LIPP  
500 WINSTEAD BLDG., 2728 N HARWOOD ST  
DALLAS, TX 75201

CAF No. 0303-72981R

PTIN \_\_\_\_\_

Telephone No. 214-745-5610

Fax No. 214-745-5390

Check if to be sent notices and communications ☒Check if new: Address ☐ Telephone No. ☐ Fax No. ☐

Name and address

RENAE DUNCAN  
6850 AUSTIN CENTER BLVD #180  
AUSTIN, TX 78731-3129

CAF No. 7806-23048R

PTIN P01257722

Telephone No. 512-346-2086

Fax No. 512-338-9883

Check if to be sent notices and communications ☒Check if new: Address ☐ Telephone No. ☐ Fax No. ☐

Name and address

CAF No. \_\_\_\_\_

PTIN \_\_\_\_\_

Telephone No. \_\_\_\_\_

Fax No. \_\_\_\_\_

Check if new: Address ☐ Telephone No. ☐ Fax No. ☐

to represent the taxpayer before the Internal Revenue Service for the following matters:

**3 Matters**

Description of Matter (Income, Employment, Payroll, Excise, Estate, Gift, Whistleblower, Practitioner Discipline, PLR, FOIA, Civil Penalty, etc.) (see Instructions for line 3)	Tax Form Number (1040, 941, 720, etc.) (if applicable)	Year(s) or Period(s) (if applicable) (see instructions for line 3)
EXEMPT	1024	2012, 2013
INCOME/EXEMPT	990	12/2012, 12/2013

**4 Specific use not recorded on Centralized Authorization File (CAF).** If the power of attorney is for a specific use not recorded on CAF, check this box. See the instructions for Line 4. **Specific Uses Not Recorded on CAF** ☐**5 Acts authorized.** Unless otherwise provided below, the representatives generally are authorized to receive and inspect confidential tax information and to perform any and all acts that I can perform with respect to the tax matters described on line 3, for example, the authority to sign any agreements, consents, or other documents. The representative(s), however, is (are) not authorized to receive or negotiate any amounts paid to the client in connection with this representation (including refunds by either electronic means or paper checks). Additionally, unless the appropriate box(es) below are checked, the representative(s) is (are) not authorized to execute a request for disclosure of tax returns or return information to a third party, substitute another representative or add additional representatives, or sign certain tax returns.☐ Disclosure to third parties; ☐ Substitute or add representative(s); ☐ Signing a return; \_\_\_\_\_☐ Other acts authorized: \_\_\_\_\_ (see instructions for more information)**Exceptions.** An unenrolled return preparer cannot sign any document for a taxpayer and may only represent taxpayers in limited situations. An enrolled actuary may only represent taxpayers to the extent provided in section 10.3(d) of Treasury Department Circular No. 230 (Circular 230). An enrolled retirement plan agent may only represent taxpayers to the extent provided in section 10.3(e) of Circular 230. A registered tax return preparer may only represent taxpayers to the extent provided in section 10.3(f) of Circular 230. See the line 5 instructions for restrictions on tax matters partners. In most cases, the student practitioner's (level K) authority is limited (for example, they may only practice under the supervision of another practitioner).

List any specific deletions to the acts otherwise authorized in this power of attorney: \_\_\_\_\_

Form 2848 (Rev. 3-2012)

Page 2

6 Retention/revocation of prior power(s) of attorney. The filing of this power of attorney automatically revokes all earlier power(s) of attorney on file with the Internal Revenue Service for the same matters and years or periods covered by this document. If you do not want to revoke a prior power of attorney, check here ☒ **YOU MUST ATTACH A COPY OF ANY POWER OF ATTORNEY YOU WANT TO REMAIN IN EFFECT.**

7 Signature of taxpayer. If a tax matter concerns a year in which a joint return was filed, the husband and wife must each file a separate power of attorney even if the same representative(s) is (are) being appointed. If signed by a corporate officer, partner, guardian, tax matter's partner, executor, receiver, administrator, or trustee on behalf of the taxpayer, I certify that I have the authority to execute this form on behalf of the taxpayer.

IF NOT SIGNED AND DATED, THIS POWER OF ATTORNEY WILL BE RETURNED TO THE TAXPAYER.

  
Signature

May 24, 2013  
Date

PRESIDENT

Title, if applicable

MIGUEL GUTIERREZ  
Print Name

\_\_\_\_\_  
PIN Number

AMERICA IS NOT STUPID, INC.  
Print name of taxpayer from line 1 if other than individual

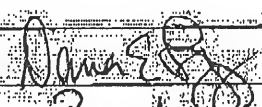

## Part II Declaration of Representative

Under penalties of perjury, I declare that:

- I am not currently under suspension or disbarment from practice before the Internal Revenue Service;
- I am aware of regulations contained in Circular 230 (31 CFR, Part 10), as amended, concerning practice before the Internal Revenue Service;
- I am authorized to represent the taxpayer identified in Part I for the matter(s) specified there; and
- I am one of the following:
  - a. Attorney - a member in good standing of the bar of the highest court of the jurisdiction shown below.
  - b. Certified Public Accountant - duly qualified to practice as a certified public accountant in the jurisdiction shown below.
  - c. Enrolled Agent - enrolled as an agent under the requirements of Circular 230.
  - d. Officer - a bona fide officer of the taxpayer's organization.
  - e. Full-Time Employee - a full-time employee of the taxpayer.
  - f. Family Member - a member of the taxpayer's immediate family (for example, spouse, parent, child, grandparent, grandchild, step-parent, step-child, brother, or sister).
  - g. Enrolled Actuary - enrolled as an actuary by the Joint Board for the Enrollment of Actuaries under 29 U.S.C. 1242 (the authority to practice before the Internal Revenue Service is limited by section 10.3(d) of Circular 230).
  - h. Unenrolled Return Preparer - Your authority to practice before the Internal Revenue Service is limited. You must have been eligible to sign the return under examination and have signed the return. See Notice 2011-6 and Special rules for registered tax return preparers and unenrolled return preparers in the instructions.
  - i. Registered Tax Return Preparer - registered as a tax return preparer under the requirements of section 10.4 of Circular 230. Your authority to practice before the Internal Revenue Service is limited. You must have been eligible to sign the return under examination and have signed the return. See Notice 2011-6 and Special rules for registered tax return preparers and unenrolled return preparers in the instructions.
  - j. Student Attorney or CPA - receives permission to practice before the IRS by virtue of his/her status as a law, business, or accounting student working in LTC or STCP under section 10.7(d) of Circular 230. See instructions for Part II for additional information and requirements.
  - k. Enrolled Retirement Plan Agent - enrolled as a retirement plan agent under the requirements of Circular 230 (the authority to practice before the Internal Revenue Service is limited by section 10.3(e)).

IF THIS DECLARATION OF REPRESENTATIVE IS NOT SIGNED AND DATED, THE POWER OF ATTORNEY WILL BE RETURNED. REPRESENTATIVES MUST SIGN IN THE ORDER LISTED IN LINE 2 ABOVE. See the instructions for Part II.

Note: For designations d-f, enter your title, position, or relationship to the taxpayer in the "Licensing Jurisdiction" column. See the instructions for Part II for more information.

Designation Insert above letter (a-i)	Licensing jurisdiction (state or other licensing authority, if applicable)	Bar, license, certification, registration, or enrollment number. (If applicable). See instructions for Part II for more information.	Signature	Date
A	TEXAS	24050935		5/24/13
B	TEXAS	077144		5/24/13

213862 11-29-12

Form 2848 (Rev. 3-2012)

Internal Revenue Service  
P.O. Box 12192  
Covington, KY 41012-0192

Department of the Treasury

Date: May 3, 2013

America Is Not Stupid, Inc.  
C/o Eugene G Peek III  
501 Riverside Avenue, No. 601  
Jacksonville, FL 32202

Employer Identification Number:

45-2442108

Person to Contact - Group #:

Faye Ng - 7821

ID# 0203259

Contact Telephone Numbers:

513-263-3699 Phone

859-669-3783 Fax

Response Due Date:

May 24, 2013

Dear Sir or Madam:

We need more information before we can complete our consideration of your application for exemption. Please provide the information requested on the enclosed Information Request by the response due date shown above. Your response must be signed by an authorized person or an officer whose name is listed on your application. Also, the information you submit should be accompanied by the following declaration:

*Under penalties of perjury, I declare that I have examined this information, including accompanying documents, and, to the best of my knowledge and belief, the information contains all the relevant facts relating to the request for the information, and such facts are true, correct, and complete.*

If we approve your application for exemption, we will be required by law to make the application and the information that you submit in response to this letter available for public inspection. Please ensure that your response doesn't include unnecessary personal identifying information, such as bank account numbers or Social Security numbers, that could result in identity theft or other adverse consequences if publicly disclosed. If you have any questions about the public inspection of your application or other documents, please call the person whose name and telephone number are shown above.

To facilitate processing of your application, please attach a copy of this letter and the enclosed Application Identification Sheet to your response and all correspondence related to your application. This will enable us to quickly and accurately associate the additional documents with your case file. Also, please note the following important response submission information:

- Please don't fax and mail your response. Faxing and mailing your response will result in unnecessary delays in processing your application. Each piece of correspondence submitted (whether fax or mail) must be processed, assigned, and reviewed by an EO Determinations specialist.
- Please don't fax your response multiple times. Faxing your response multiple times will delay the processing of your application for the reasons noted above.

- Please don't call to verify receipt of your response without allowing for adequate processing time. It takes a minimum of three workdays to process your faxed or mailed response from the day it is received.

If we don't hear from you by the response due date shown above, we will assume you no longer want us to consider your application for exemption and will close your case. As a result, the Internal Revenue Service will treat you as a taxable entity. If we receive the information after the response due date, we may ask you to send us a new application.

If you have any questions, please contact the person whose name and telephone number are shown in the heading of this letter.

Sincerely yours,



Faye Ng  
Exempt Organizations Specialist

Enclosure: Information Request  
Application Identification Sheet

Letter 1312 (Rev. 05-2011)

## Additional Information Requested:

1. Please read the Penalties of Perjury statement on page 1 above. Then, please sign and date below, indicating you agree to the Declaration.

---

Signature

---

Date

---

Printed Name

2. The description of activities that you provided on your Form 1024 does not provide enough details for us to make a determination that your activities further a social welfare purpose under § 501(c)(4). Please provide the following with regards to your activities:
  - a. Provide the specific activities that you conduct in order to further your grassroots advocacy, such as holding forums, seminars, publishing articles, newsletters, assisting other organizations, lobbying activities, educational activities, etc.
  - b. Provide a detailed description of what each activity entails and how it is conducted.
  - c. Provide details on where and when your activities are conducted, and by whom.
  - d. Submit copies of materials you have distributed or sample materials you intend to distribute to educate the public including materials disseminated through radio, television, advertising, newspaper advertising, Facebook and Twitter.
  - e. Submit copies of all brochures, flyers, advertising and other materials you have distributed.
3. Submit copies of the educational content of your website.
4. You stated in your Form 1024 that you will work with elected officials and existing community coalitions to support pro-business issues and to recruit grassroots activists who advocate for a pro-business agenda. With regard to this activity, provide the following information:
  - a. Provide a detailed description of how you have worked with or will work with elected officials to advance your exempt purpose. If you have already engaged in this activity, describe what took place when you worked with elected officials to advance your goals and the result of that collaboration.
  - b. Provide a detailed description of your collaboration with grassroots activists. Describe the specific activities have you engaged in or will engage in involving grassroots activists.
  - c. Describe all activities you conducted with regard to supporting or opposing candidates for public office, if any. Please specify the percentage of time and resources out of your total time and resources you devote to political campaign intervention activities.
5. The financial data you provided was insufficient. Please submit actual budgets for 2012 and proposed budgets for 2013 and 2014. Attached is page 5 of Form 1024 for your use..
6. The box(es) on Section 2, on your Form 2848, Power of Attorney and Declaration of Representative, was not checked. If you wish for your representative to receive notices and communications, please check the box(es) on Section 2 of the Form 2848. Please

also have an officer and the representative(s) initial and date next to the change.

PLEASE DIRECT ALL CORRESPONDENCE REGARDING YOUR CASE TO:

US Mail:

Internal Revenue Service  
Exempt Organizations  
P. O. Box 12192  
Covington, KY 41012-0192

Street Address for Delivery Service:

Internal Revenue Service  
Exempt Organizations  
201 Rivercenter Blvd  
ATTN: Extracting Stop 312  
Covington, KY 41011

Form **2848**

(Rev. October 2011)

Department of the Treasury  
Internal Revenue Service**Power of Attorney  
and Declaration of Representative**

▶ Type or print. ▶ See the separate instructions.

OMB No. 1545-0150

For IRS Use Only

Received by:

Name

Telephone

Function

Date / /

**Part I Power of Attorney**

Caution: Form 2848 will not be honored for any purpose other than representation before the IRS.

**1 Taxpayer Information.** Taxpayer must sign and date this form on page 2, line 7.

Taxpayer name and address

Identifying number

AMERICA IS NOT STUPID, INC.  
C/O EUGENE G PERK III  
501 RIVERSIDE AVENUE, NO. 601  
JACKSONVILLE, FL 32202

45-2442108

Daytime telephone number

Plan number (if applicable)

hereby appoints the following representative(s) as attorney(s)-in-fact:

**2 Representative(s) must sign and date this form on page 2, Part II.**

Name and address

RICHARD D BROCK  
501 RIVERSIDE AVENUE, SUITE 800  
JACKSONVILLE, FL 32202

CAF No. 6500-71523R

PTIN P01345302

Telephone No. 904-396-4015

Fax No. 904-399-4012

Check if to be sent notices and communications ☐Check if new; Address ☐ Telephone No. ☐ Fax No. ☐

Name and address

MARY C HARRELL  
501 RIVERSIDE AVENUE, SUITE 800  
JACKSONVILLE, FL 32202

CAF No. 2605-49498R

PTIN P00113175

Telephone No. 904-396-4015

Fax No. 904-399-4012

Check if to be sent notices and communications ☐Check if new; Address ☐ Telephone No. ☐ Fax No. ☐

Name and address

CAF No.

PTIN

Telephone No.

Fax No.

Check if new; Address ☐ Telephone No. ☐ Fax No. ☐

to represent the taxpayer before the Internal Revenue Service for the following matters:

**3 Matters:**

Description of Matter (Income, Employment, Excise, Whistleblower, PLR, FOIA, Civil Penalty, etc.) (see the instructions for line 3)	Tax Form Number (1040, 941, 720, etc.) (if applicable)	Year(s) or Period(s) (if applicable) (see the instructions for line 3)
APPLICATION FOR EXEMPTION	FORM 1024	2012
INCOME	FORM 990	2011-2013

**4 Specific use not recorded on Centralized Authorization File (CAF):** If the power of attorney is for a specific use not recorded on CAF, check this box. See the instructions for Line 4. **Specific Uses Not Recorded on CAF.** ☐**6 Acts authorized.** Unless otherwise provided below, the representative(s) generally are authorized to receive and inspect confidential tax information and to perform any and all acts that I can perform with respect to the tax matters described on line 3, for example, the authority to sign any agreements, consents, or other documents. The representative(s), however, is (are) not authorized to receive or negotiate any amounts paid to the client in connection with this representation (including refunds by either electronic means or paper checks). Additionally, unless the appropriate box(es) below are checked, the representative(s) are not authorized to substitute another representative or add additional representatives, to sign certain returns, or to execute a request for disclosure of tax returns or return information to a third party. See the line 5 instructions for more information.☐ Disclosure to third parties; ☐ Signing a return; ☐ Substitute or add representatives;☐ Other (see instructions for more information)

**Exceptions.** An unenrolled return preparer cannot sign any document for a taxpayer and may only represent taxpayers in limited situations. An enrolled actuary may only represent taxpayers to the extent provided in section 10.3(d) of Treasury Department Circular No. 230 (Circular 230). An enrolled retirement plan agent may only represent taxpayers to the extent provided in section 10.3(e) of Circular 230. A registered tax return preparer may only represent taxpayers to the extent provided in section 10.3(f) of Circular 230. See the line 5 instructions for restrictions on tax matters partners. In most cases, the student practitioner's (level K) authority is limited (for example, they may only practice under the supervision of another practitioner).

List any specific deletions to the acts otherwise authorized in this power of attorney:



## AMERICA IS NOT STUPID, INC.

Form 2848 (Rev. 10-2011)

C/O EUGENE G PEEK III

45-2442108

Page 2

6 Retention/revocation of prior power(s) of attorney. The filing of this power of attorney automatically revokes all earlier power(s) of attorney on file with the Internal Revenue Service for the same tax matters and years or periods covered by this document. If you do not want to revoke a prior power of attorney, check here ☐

**YOU MUST ATTACH A COPY OF ANY POWER OF ATTORNEY YOU WANT TO REMAIN IN EFFECT.**

7 Signature of taxpayer. If a tax matter concerns a year in which a joint return was filed, the husband and wife must each file a separate power of attorney even if the same representative(s) is (are) being appointed. If signed by a corporate officer, partner, guardian, tax matters partner, executor, receiver, administrator, or trustee on behalf of the taxpayer, I certify that I have the authority to execute this form on behalf of the taxpayer.

► IF NOT SIGNED AND DATED, THIS POWER OF ATTORNEY WILL BE RETURNED TO THE TAXPAYER.

*[Signature]*

Signature

4.08-12

Date

President

Title (if applicable)

M. A. Gutfen

Print Name

PIN Number

AMERICA IS NOT STUPID, INC. C/O  
EUGENE G PEEK III

Print name of taxpayer from line 1 if other than individual

## Part II Declaration of Representative

Under penalties of perjury, I declare that:

- I am not currently under suspension or disbarment from practice before the Internal Revenue Service;
- I am aware of regulations contained in Circular 230 (31 CFR, Part 10), as amended, concerning practice before the Internal Revenue Service;
- I am authorized to represent the taxpayer identified in Part I for the matter(s) specified there; and
- I am one of the following:
  - a Attorney - a member in good standing of the bar of the highest court of the jurisdiction shown below.
  - b Certified Public Accountant - duly qualified to practice as a certified public accountant in the jurisdiction shown below.
  - c Enrolled Agent - enrolled as an agent under the requirements of Circular 230.
  - d Officer - a bona fide officer of the taxpayer's organization.
  - e Full-Time Employee - a full-time employee of the taxpayer.
  - f Family Member - a member of the taxpayer's immediate family (for example, spouse, parent, child, grandparent, grandchild, step-parent, step-child, brother, or sister).
  - g Enrolled Actuary - enrolled as an actuary by the Joint Board for the Enrollment of Actuaries under 29 U.S.C. 1242 (the authority to practice before the Internal Revenue Service is limited by section 10.3(d) of Circular 230).
  - h Unenrolled Return Preparer - Your authority to practice before the Internal Revenue Service is limited. You must have been eligible to sign the return under examination and have signed the return. See Notice 2011-6 and Special rules for registered tax return preparers and unenrolled return preparers in the Instructions.
  - i Registered Tax Return Preparer - registered as a tax return preparer under the requirements of section 10.4 of Circular 230. Your authority to practice before the Internal Revenue Service is limited. You must have been eligible to sign the return under examination and have signed the return. See Notice 2011-6 and Special rules for registered tax return preparers and unenrolled return preparers in the Instructions.
  - k Student Attorney or CPA - receives permission to practice before the IRS by virtue of his/her status as a law, business, or accounting student working in LTC or STCP under section 10.7(d) of Circular 230. See Instructions for Part II for additional information and requirements.
  - r Enrolled Retirement Plan Agent - enrolled as a retirement plan agent under the requirements of Circular 230 (the authority to practice before the Internal Revenue Service is limited by section 10.3(e)).

► IF THIS DECLARATION OF REPRESENTATIVE IS NOT SIGNED AND DATED, THE POWER OF ATTORNEY WILL BE RETURNED. REPRESENTATIVES MUST SIGN IN THE ORDER LISTED IN LINE 2 ABOVE. See the Instructions for Part II.

Note: For designations d-f, enter your title, position, or relationship to the taxpayer in the "Licensing Jurisdiction" column. See the instructions for Part II for more information.

Designation - Insert above letter (a-r)	Licensing Jurisdiction (state) or other licensing authority (if applicable)	License/Bar or Enrollment Number (if applicable)	Signature	Date
B	FLORIDA	AC0006035	<i>[Signature]</i>	3-12-12
B	FLORIDA	AC0034466	<i>[Signature]</i>	3/12/12